

OUDTSHOORN Municipality Draft



Budget/Begroting 2013/14 - 2015/16 Medium Term Revenue and Expenditure Framework Medium Termyn Inkomste- en Uitgaweraamwerk

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Glossary

Adjustments budget - Prescribed in Section 28 of the MFMA. The formal manner in which a municipality can revise its budget during the year.

Budget - The financial plan of the Municipality.

Budget-related Policy - Policy of a municipality affecting the budget or affected by the budget, such as the tariff policy, rates policy and credit control and debt collection policy.

Capital expenditure - Expenditure on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement - A statement showing when actual cash is to be received and spent by the Municipality. Cash payments do not always correspond with budgeted expenditure frameworks. For example, when an invoice is received by the Municipality, it is regarded as expenditure in the month, even it is not paid within the same period.

DORA - Distribution of Revenue Act. Annual legislation containing the total allocations by national government to provincial and local governments.

Equitable share - A general allocation paid to municipalities. It is mainly aimed at rendering assistance with free basic services.

Fruitless and wasteful expenditure - Expenditure done in vain and that could have been avoided if reasonable care was exercised.

GFS - Government Finance Statistics. An internationally recognised classification system making a type by type comparison between municipalities.

Grants - Money received from Provincial or National Government and other municipalities.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality.

KPI's - Key Performance Indicators. Measurement of service outputs and/or outputs.

MFMA - The Municipal Financial Management Act - No. 53 of 2003. The main legislation applicable to municipal financial management.

MTREF - Medium term Revenue and Expenditure Framework. A Medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budgetary allocations. Also includes details of the financial position of the preceding and current year.

Nett Assets -Nett assets are the residual interest in the assets of the entity after all its liabilities have been deducted. This means that the nett assets of the municipality equal the "nett welfare" of the municipality, after all assets had been sold/ recovered and all liabilities had been paid. Transactions that do not fall under the description of Revenue or Expenditure, such as increase in the value of Property, Plant and Equipment, where no in- or outflow of resources occurs, are recorded under Nett Assets.

Operational expenditure - Expenditure on the day-to-day expenses of the Municipality, such as salaries and wages.

Property rates - Local authority rates based on the assessed value of a property. In order to calculate the rates payable, the assessed value is multiplied by the rate in the rand.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan consisting of quarterly performance targets and monthly budget estimates.

Strategic Objectives - The main priorities of the Municipality as set out in the IDP. Budgeted expenditure must contribute to the achievement of the strategic objectives.

Unauthorised expenditure - In general, expenditure without, or in excess of an approved budget.

Virement - A budget transfer.

Vote - One of the main segments of a budget.

PART 1 - ANNUAL BUDGET

Section 1 - Mayoral Report

In terms of section 16 (2) of the Municipal Financial Management Act (Act 56 of 2003), it is my privilege to submit the 2012/2013 Medium term Revenue and Expenditure Framework (MTREF) to Council. Section 24 of the MFMA, further states that the municipal Council must at least 30 days before the start of the budget year, consider approval of the annual budget.

As this budget constitutes the proposed financial plan for the next 3 years, it impacts on the community as a whole and it is thus extremely important to consult the community with a view to accept joint ownership and joint responsibility for the welfare of the municipality's financial affairs.

We will embark on a full community participation process to obtain the input of the community on the Draft Budget. Community meetings will be held in all wards and the input obtained from these meetings will be considered when we table the final budget in Council.

Council's strategic objectives of service delivery include the continuation of the acceptable level of services, as well as improvement in those areas still lacking. The mission statement of the municipality as contained in the IDP document states "To provide a better service, improve lives of people, eradicate extreme poverty and create a conducive environment for sustainable economic and social development.

The tourism industry is currently the main economic activity in Oudtshoorn, and we therefore need to fulfil our responsibility to maintain and cherish our tourism facilities and to support tourism activities as they play a vital role in job creation and job security. Council also acknowledges its immense responsibility towards not only our community needs, but also the strategically important role fulfilled by Oudtshoorn as a tourist destination in the region as well as the country as a whole. It is thus crucial to maintain our infrastructure as a top tourism destination and to attempt to attract more tourists in an extremely competitive market.

Council is in the process of developing a vision 2030 strategy which aims to establish and/or strengthen Greater Oudtshoorn in the following principle focal areas:

- A knowledge economic town, offering opportunities for training and skills development,
- A tourist economic town, offering a range of attractions from the environment to entertainment
- An infrastructure economic town, offering a full range of services and economic opportunities, notably in disadvantaged areas

- A social economic town which advances good governance and social development
- An industrial economic town in which various industries can expand
- An arts and culture economic town creating economic and social opportunities through the arts, heritage and sport.

To achieve the above, a balancing act is required between the set objectives and available financial resources, while taking into consideration the effect of tariff adjustments on the community as a whole, and the poor in particular. In addition, we have not escaped the downturn in the economy, which has had a considerable influence in Oudtshoorn, resulting in an increase in the number of registered indigent households from 5500 to 5700. The continuous high annual tariff increases announced by ESKOM, is a huge challenge for local authorities as well as the community, as we have no control over this. These increases impact negatively on the input costs of the municipality and have a ripple effect on expenditure which makes the achievement of the service delivery objectives so much more difficult and a greater challenge. The challenge is further to achieve more with less and in so doing increase the municipality's productivity level.

Taking all of the above into consideration, I submit to you the following estimated expenditure summarised as follows:

TYPE	2013/14 R (000)	2014/15 R (000)	2015/16 R (000)
Operating expenditure	451 203	481 204	508 116
Capital expenditure	50 954	49 028	77 117
TOTAL	502 157	530 232	585 233

The Operating budget represents an increase of 11% in relation to the 2012/13 original budget and a 6% increase when compared to the 2012/13 revised budget.

In achieving the above, provision was made for the following:

- Salary increases of 6.85% in the absence of a collective wage agreement.
- Annual increase in Councillor Remuneration of 6.85%.

- An increase of 8 % in Eskom's bulk purchase price for electricity.
- Interest on external loans to finance capital expenditure.
- Increase in the costs of subsidies due to the increasing number of indigent households.
- New general valuation rolls that was implemented on 1 July 2012.
- Compulsory statutory provision for depreciation of assets and bad debt, and sufficient GRAP provision for post-employment medical contributions and long service awards.

Notwithstanding fiscal parameters as prescribed and set by National Treasury the municipality had impose higher than inflation tariff increases in order to balance the budget .

Tariff increases are inevitable to balance the budget as set out above and the proposed tariff adjustments are as follows:

Property rates	6.5%
Refuse removal	8%
Sewerage	8%
Water units	8%
Electricity	7.5%
Other Diverse Tariffs (average)	7%

It is necessary to increase tariffs in order for the municipality to be in a position to expand and improve service delivery. The municipality is not in a position to keep tariff increases within the inflation target mainly because of above inflation increases in its input costs. The cost of electricity, labour and fuel all increase more than the inflation target. The growth in the revenue base of the municipality is limited due to challenges experience with economic growth within the Greater Oudtshoorn municipal area.

In order to improve affordability of municipal services for the poorest of the poor the basic charge for indigent households has been reduced from R 33.28 per month to R0. It should be noted that a new general valuation roll will be implemented with effect 1 July 2012. This may result in some property owners paying less and others more for property rates depending on the growth in the value of their properties.

The municipality implemented inclining block tariffs for electricity with effect 1 July 2012. This is a requirement of the National Electricity Regulator of SA. The purpose of this tariff structure is to encourage

consumers to reduce their electricity consumption to reduce the risk of national electricity outages and all municipalities are forced to implement this. It works on the principle that the lower electricity consumption the lower the tariff per unit. Households with low electricity consumption will benefit from the new tariff structure. The increase of the electricity tariff will be 7.5%.

Basic service delivery

National, Provincial, District and local priorities for service delivery must be aligned and this is to a large degree achieved through the Integrated Development Plan process whereby communities give input in respect of service needs and which are then incorporated into the IDP. The different spheres of government then allocate resources to these requirements, but I must re-iterate that this is only possible to the extent that resources are available.

Our infrastructure development and maintenance objectives are to render services at acceptable levels to all, and for this purpose the 2013/14 budget provides for infrastructure projects totalling R37, 299 million. In addition, an amount of R27, 295 million was budgeted for housing.

I believe that we still have a lot to do to get service delivery to acceptable levels. This budget aims to address service delivery requirements within our financial means. This budget also addresses the financial viability of the municipality in so much that it is cash funded. This will lead to the improvement of the liquidity of the municipality.

I thank our community for their inputs in the IDP and budget process, my fellow councillors for their continued hard work and support, as well as the Municipal Manager and his staff for their efforts.

ALDM.G.APRIL

EXECUTIVE MAYOR

Section 2 - Budget-related Resolutions

MTREF 2013/14

The below-mentioned resolutions shall be approved by Council upon the final adoption of the budget:

RESOLUTION:

- [a]. That the annual Draft budget of Oudtshoorn Municipality for the 2013/2014 financial year; and indicative for the two projected years 2014/15 and 2015/16, as contained in the annexures in Section 4, be approved.
- [b]. That property rates indicated in Annexure A be instituted for the 2013/14 budget year.
- [c]. That tariffs and levies indicated in Annexure A be approved for the 2013/14 budget year.
- [d]. That the measurable performance objectives for revenue from each source in Section 7 for the 2013/2014 budget year be approved.
- [e]. That the measurable performance objectives for each vote as indicated for the 2013/2014 budget year be approved.
- [f]. That Council notes the performance indicators submitted with the budget for subsequent approval by the Executive Mayor as set out in Section 7.

Section 3 - Executive Summary

Introduction

The annual operating - and capital budget of Oudtshoorn Municipality for the financial year 2013/14 and the 2 indicative years 2014/15 and 2015/16 are hereby represented as prescribed in among others:

- MFMA (Act 56 of 2003)
- The Distribution of Revenue Act, 2011 and Provincial Budget announcements
- Budget & Reporting Regulations 393 of 2009
- Sections 215 & 216 of the Constitution
- The Municipal Systems Act - No 32 of 2000 and Municipal Systems Amendment Act no 44 of 2003
- Councils budget related policies

This is a GRAP compliant budget of the municipality .We endeavoured to comply with all legislative prescripts in particular the MFMA and the Municipal Budget & Reporting Regulations.

EFFECT OF THE ANNUAL BUDGET

The projected estimates for the MTREF are as follows: (R 000)

Operating Budget

Type	Revised 2012/13 R (000)	Original 2013/14 R (000)	Original 2014/15 R (000)	Original 2015/16 R (000)
Revenue	452,770	484 008	503 986	551 805
Expenditure	424,605	451 203	481 204	508 116
Surplus/(Deficit)	28,166	32 805	22 783	43 689

The budgeted operating revenue will increase by 6,9% compared to the 2012/2013 adjustment budget. Over the MTREF period revenue will increase by 14% (R484 million to R551 million). Operating expenditure will

increase by 6,26% compared to the 2012/2013 adjustment budget. Total expenditure over the 2013/2014 MTREF period will grow by 12,61 % which is 1.39% less than growth in revenue over the same period. Growth in expenditure is within the inflation target set by the National government.

Capital budget

Objective	Revised 2012/13 (000)	Original 2013/14 (000)	Original 2014/15 (000)	Original 2015/16 (000)
Infrastructure assets	42,907	37 299	45 308	75 117
Community assets	22,718	12 605	600	500
Heritage assets	-	-	-	-
Other Assets	4,952	1 050	3 120	1500
Total	70,577	50 954	49 028	77 117

The projected funding of the capital budget is as follows: (R 000)

Source of funding	Revised 2012/13 (000)	2013/14 (000)	2014/15 (000)	2015/16 (000)
National Government	43,475	47 374	44 308	61 717
Loans	24,326	2 530	-	13 200
Own Funds	2,776	1 050	4 720	2 200
Total	70,577	50 954	49 028	77 117

Budgeted capital expenditure will decrease by 27, 8% compared to the 2012/2013 adjustment budget. Capital expenditure will increase by 51, 3% over the 2013/2014 MTREF. This is mainly due to the allocation of the bulk water grant from the Department of Water Affairs. The municipality will have to take up an external loan in the 2015/16 year to finance some of the capital projects.

Tariff increases are inevitable to balance the budget as set out above. The proposed main tariff adjustments are as follows:

Property rates	6.5%
Refuse removal	8%
Sewage	8%
Water units	8%
Electricity	7.5%
Other Diverse Tariffs (average)	7%

It is inevitable to increase tariffs in order for the municipality to be in a position to expand and improve service delivery. Oudtshoorn municipality's revenue base has not grown much over the past year, which presents a challenge to the municipality. The above inflation increase in bulk purchases, fuel prices as well as other increases in the input costs of the municipality makes it impossible for us to stay within the inflation target set by National treasury. The basic charge in respect of water for indigent households has been reduced from R33.28 per month to R0 per month.

It should be noted that the municipality implemented the new general valuation roll from 1 July 2012. The municipality also implemented an inclining block tariff for electricity with effect 1 July 2012. This is a requirement of NERSA and all municipalities must comply with it. The average increase on the electricity tariffs will be 7.5%. The inclining block tariff is based on the principle that consumers will pay higher unit charges the higher their consumption.

Strict financial discipline and budget control is necessary to ensure the financial sustainability of the municipality. By strict enforcement and execution of the credit control policy, together with an understanding of the prevailing economic climate, a balance will be achieved in collecting money that is due to the municipality.

The priorities identified during the IDP process can only be funded within the financial means and the affordability levels of the community. The Municipality's budget must be viewed in the context of the policy and financial priorities of the National, Provincial and district authorities. Basically, the government spheres are partners in fulfilling the service delivery challenges experienced in Oudtshoorn. It is therefore essential that the other government spheres support the municipality by direct allocation of resources and subsidies to enable the municipality to maintain and achieve the long-term capital needs of the community.

The National Context

South Africa has achieved considerable success in achieving macro-economic stability; but the economy is still struggling under the high levels of unemployment and poverty.

The table below indicates the government grants payable to Oudtshoorn Municipality as determined in the Division of Revenue Act (DORA) for the 2013/2014 MTEF period;

Grants 2013/14 - 2015/16			
R million	2013/14	2014/15	2015/16
	(000)	(000)	(000)
National Government Receipts			
Equitable share	45,958	49,992	54,609
Finance Management Grant	1,300	1,450	1,500
Municipal Systems Improvement Grant	890	934	967
Water Service Operating Grant	7,800	805	570
Extended Public Works Programme	1,800		0
Municipal Infrastructure Grant	18,824	20,450	27,717
NDPG Grant	5,000	0	0
INEP Grant	6,000	3,858	4,000
Bulk Water Service Grant (RBIG)	18,000	20,000	30,000
Total: National Grants	105,572	97,489	119,363
Provincial Government Receipts			
Human Settlement Development	27,295	32,400	34,000
Maintenance of Proclaimed Roads	108	-	-
Library Service Conditional Grant	738	812	893
Development of Sport and Recreation Facilities	50	-	-
TOTAL	28,191	33,212	34,893
Total Grants	133,763	130,701	154,256

National Treasury annually issues a circular in which they inform municipalities on the budget parameters within which municipalities must compile their budgets. Included in the equitable share contributions are special contributions for Councillor Remuneration as well as ward committees.

The municipality also received allocations in kind from different spheres of government. These grants will not be in the form of cash paid to the municipality. An amount of R 18.858m for INEP has been gazette in the Division of Revenue Act that will be allocated in the next three years. Furthermore the municipality will also receive a capacity building grant

(Klein Karoo Rural Water Scheme) amounting to R300 000 for the next three years which will also be in the form of assistance, and not physical payments to the municipality.

National Treasury annually issues a circular in which they inform municipalities on the budget parameters within which municipalities must work when drafting their budgets. Based on the circular the Consumer Price Index (CPI) projection for 2013/14, 2014/15 and 2015/16 is 5.6%, 5.4 % and 5.4 % respectively.

These growth parameters have been considered during the tariff determinations but due to other factors, such as increases in input costs the municipality unfortunately had to increase tariffs above the current inflation rate and CPI projections.

The major data and assumptions used during the drafting of the budget are as follows:

Increase in Employee-related costs	Cost of living adjustment - 6.85% Notch increases - 2,5%
Increase in Councillor remuneration	6.85%
External Borrowings for capital projects	R13.2 million(outer year)
Average rate of payment by debtors	95% (The average payment for the first 6 months of 2012/2013 is 93, 08%)
Effective electricity price increase	7.5%

Basic services are supplied to all the towns within the municipal boundaries, and continued efforts are being made to expand services to the rural area. The total cost of delivering free services, as well as rebates to the community amount to R16, 4 million.

CONCLUSION

With numerous budget constraints confronting the municipality it is important that strict financial discipline and budget control be maintained during the next financial year. By strict enforcement and execution of the credit control policy, together with an understanding of the prevailing economic climate the municipality must ensure that it reach the budgeted revenue targets. The priorities identified during the IDP process can only

be funded within the financial means and the affordability levels of the community.

The Municipality's budget must be viewed in the context of the policy and financial priorities of the National, Provincial and district authorities. Basically, the government spheres are partners in fulfilling the service delivery challenges experienced in Oudtshoorn. It is therefore essential that the other government spheres support the municipality by direct allocation of resources and subsidies to enable the municipality to maintain and achieve the long-term capital needs of the community.

Although the operating budget reflects a surplus of R32 million, it is important to take cognisance that it is a surplus realized due to the government grant capital transfer. This represent a compulsory book entry and not money available for operating expenditure .The capital grants income is to finance capital expenditure and it already forms part of the total capital expenditure budget. The redemption payment of external loans should also be taken into account when determining whether the budget is cash funded.

To improve the level of cash and cash reserves over the MTREF period Council has to implement measure to reduce expenditure and ensure that expenditure stays within budget. It is also important to note that the municipality will have to rely on external loans and government grants to fund capital expenditure until such time that reserves has been build.

RECOMMENDATION FOR APPROVAL:

1. That the Draft Operating and Capital budget for the MTREF 2013/14 be approved as reflected in the tables contained in Section 4.
2. That the Draft tariff structure for 2013/14 be approved as contained in Annexure A.
3. That budget policies as listed in Section 8 be noted.

Section 4 - Budget tables

The following budget tables can be found in Annexure B:

Table A1 - Budget Summary

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A4 - Budgeted Financial Performance (revenue and expenditure)

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding

Table A5A - Budgeted Capital Expenditure by vote, standard classification and funding

Table A6 - Budgeted Financial Position

Table A7 - Budgeted Cash Flows

Table A8 - Cash backed reserves/accumulated surplus reconciliation

Table A9 - Asset Management

Table A10 - Basic service delivery measurement

PART 2 - SUPPORTING DOCUMENTATION

Section 5 - Overview of annual budget process

Budget process overview

Political overview of the budget process

Section 53 of the MFMA stipulates that the Mayor should exercise general political guidance over the budgeting process and must direct the drafting of the budget.

Schedule of Key Deadlines in respect of the budget process [MFMA section 21(1)(b)]

The Act provides that the formal budget process must commence with the tabling by the Mayor in Council of a schedule setting out the key budget deadlines. This was compiled for tabling in Council at the end of August 2009.

Process followed to integrate the revision of the IDP and drafting of the budget

The budgeting process was integrated with the IDP during the IDP revision mechanism. The outcome of the consultation upon the IDP revision is taken into consideration in the budgeting process.

Process for tabling of the budget before Council for consultation

A statutory period of consultation follows the tabling of the budget before Council in March 2011. Meetings with the local community shall be advertised in the local press after tabling of the draft budget.

The Executive Mayor shall consider the outcomes of these consultation meetings and a report in which the reactions are set out shall be tabled at the same meeting where the budget is to be tabled for final approval.

Process for approval of the budget

The budget must be approved by Council by 31 May.

Process and media used to provide information on the budget to the community

All budget documentation, the MTREF, as well as tariffs and budget related policies, were made available at Council libraries and offices for perusal. It was also made available on Council's website.

Advertisements were placed informing the public about the availability of these documents and the schedules for the public hearings on the IDP. Budget shall be published in all local papers and be put up at municipal offices and libraries.

Budget process 2012/13

It can safely be said that the budget process in Oudtshoorn complies with the requirements of the MFMA.

A schedule of key deadlines was compiled for tabling before Council by the Mayor before the end of August 2012.

The final budget will be considered by Council on 31 May 2013. The Municipality's budget was once again drafted on a 3-year basis. It takes the National and Provincial 3-year allocations to the Municipality into account. It is necessary to plan and budget on a 3-year basis in order to take account of resource restrictions as well as capacity constraints in respect of service delivery. The MFMA requires that municipalities draft 3-year budgets to ensure more thorough financial planning and to make provision for seamless service delivery.

As was the case last year, however, both capital and operating revenue and expenditure figures in the outer years are indicators of need or desire and in some cases hope, rather than actual figures.

The municipality will set out measurable performance objectives to link the financial inputs of the budget with service delivery on the ground. This will be done in the form of quarterly service targets and monthly financial targets contained in the Service Delivery and Budget Implementation Plan (SDBIP). This must be agreed upon by the Mayor within 28 days after agreement on the final budget and forms the basis for the Municipality's monitoring during the year.

Section 6 - Overview of alignment of the annual budget with the Integrated Development Plan

The Integrated Development Plan is aimed at addressing service delivery needs on a continuous basis by identifying new needs or areas of improvement. It is however also a well-known fact that the needs far exceed the available resources, and financial resources in particular.

The alignment of the budget with the objectives set out in the IDP is as follows:

Operating budget

Objective	2013/14 (000)	2014/15 (000)	2015/16 (000)
Basic services and infrastructure	256 815	273 955	291 251
Local Economic Development	86 770	98 498	103 891
Financial Viability	26 193	26 362	27 593
Sound governance and community participation	81 426	82 389	85 380
TOTAL	451 203	481 204	508 116

From the above it is clear that the emphasis of operating expenditure will be on basic service delivery, local economic development and sound governance and community participation.

Capital Budget

Objective	2013/14 (000)	2014/15 (000)	2015/16 (000)
Basic services and infrastructure	37 299	45 308	75 117
Financial Viability	1 050	3 120	1500
Sound governance and community participation	12 605	600	500
TOTAL	50 954	49 028	77 117

The emphasis of the capital budget will be on rendering basic services and promoting sound governance and community participation.

Section 7 - Measurable performance objectives and indicators

Measurable performance objectives and indicators to be included in the SDBIP must be determined for the next year:-

Key financial indicators and ratios:

- Debt cover ratio (Total operating revenue, minus grants and subsidies, divided by debtors)
- Services debt to revenue ratio (Total outstanding services debt, divided by revenue for services received)
- Cost cover ratio (cash equivalents, divided by monthly fixed operating cost)

Measurable performance objectives for:

- Revenue for each budget vote
- Revenue for each source
- Operating and capital expenditure for each vote
- When developing these measurable performance objectives, the following needs to be taken into consideration -
- The municipality's Integrated Development Plan (IDP)
- Economic development initiatives that facilitate job creation, economic growth, poverty alleviation
- Provision of basic services

Measurable performance objectives for rendering free basic services

The measurable performance objectives for the provision of free basic services in respect of property rates, water, sanitation, waste management and electricity must provide details of -

- The amount in rand value of each of the free basic services
- The level of service that is delivered free
- The number of households to receive each of the free basic services
- The total budgeted cost of provision of each of the free basic services
- The total budgeted revenue lost by providing each of the free basic services

Section 8 - Overview of budget-related policy

*Note that the complete policy documents are not included in this budget documentation. It is however available for perusal at Council's head office in Oudtshoorn, as well as on the Internet at www.oudtmun.gov.za This Section offers a **general overview** of the budget policy framework and sets out the amended policy to be approved by Council resolution.*

Name of policy	Type	Date of adoption by Council (if done already)	Purpose/ Basic areas covered by policy	Summary of changes	Responsible Manager
REVENUE-RELATED					
Tariff	Unchanged	May 2008	Set criteria for fixing of services tariffs	None.	CFO
Property rates	Unchanged	May 2008	Set criteria for fixing property rates	None.	CFO
Credit control and Debt collection	Amended	Dec 2011	Principles and guidelines to be followed i.r.o. control of arrears debts	None	CFO
Indigent policy	Amended				
Bad Debt Write-off Policy	Unchanged				
BUDGET AND EXPENDITURE					
Cash Management and Investment	Unchanged	May 2008	Guideline of procedures to be followed when money is invested or borrowed	None.	CFO
Supply Chain Management	Unchanged	May 2008	Dictate procedures for the procurement of goods and services	None.	CFO
Funding and Reserve Policy	Unchanged	March 2011	Set guidelines for budget	See policy	CFO
Budget Process Policy	Unchanged	March 2012	Set guidelines for budget process	See Policy	CFO

Section 9 - Overview of budget assumptions

Budget assumptions

Budgets are drafted in uncertain conditions. In order to draft meaningful budgets, assumptions must be made about internal and external factors that may affect the budget. This Section offers a detailed summary of the assumptions used in drafting the budget.

External Factors:

There is no real growth in the municipal area, or in the number of households, which results in a stagnating growth factor. In reality the number of indigent households (earning < R3, 000 p.m.) has increased from 3750 households in 2008/9 to the current level of 5700 households.

Job opportunities are limited, and the National budget has identified job creation as a priority and suggested that municipal capital and maintenance projects should assist them in this by implementing labour-intensive projects within their financial means.

General inflation outlook and the impact thereof on municipal activities

General inflation (CPIX) is estimated at 5.9% for the 2012/13 financial year. This naturally leads to expectations that municipal tariffs should increase by more or less the same percentage, which is impossible due to the increase in bulk electricity fees of 8% by ESKOM, and also the full implementation of GRAP requirements such as devaluation levies and non-current employee benefits and other provisions. Consequently this budget and the proposed tariff increase of 8%

Description	2012/13	2013/14	2014/15
General inflation	5.6	5.4	5.4

Interest rates for borrowing and investing funds

The following assumptions are built into the MTREF:

Description	2012/13	2013/14	2014/15
Average Interest Rate - New Loans	11%	11%	11%
Average Interest Rate - Investments	9.48%	9.48%	9.48%

Property rates, tariffs, levies and time framework of revenue collection

The property rates, tariffs and levies for the 2013/14 budget are included in the tariff list. The new general valuation roll was implemented on 1 July 2012.

The table below indicates the average percentage increases built into the MTREF for property rates, tariffs and levies;

Description	2013/14	2014/15	2015/16
Property rates	6.5	5	5
Annual fixed levies - refuse	8	5	5
Electricity - monthly consumer tariff	7.5	7.5	7.5

In general terms the time framework of property rates, tariffs and levies is based on the following:

Property rates and annual charges	Annual and monthly accounts in July. Interim accounts during the year as required.
Consumer tariffs	Monthly accounts. Continuous prepaid meters. Seasonal variations.
Levies	Generally constant throughout the financial year with seasonal variations.

Growth or decrease in tax base of the municipality

The growth in the tax base is the main determining factor of the affordability of new infrastructure development. Long term financial modelling shows a resource shortage in the resources required for infrastructure development over the next 15 years. As mentioned earlier, the tax base however shows a stagnating trend with little growth. Should this trend continue, it would result in significant pressure on future rates and tariffs increases.

It also seems that the Municipality will be dependent on external loans to provide in their capital needs. The limited tax base and the increasing needs coupled with capital deficits will require prudent and extremely responsible financial planning for the future and the challenge of creating and furthering a safe and attractive environment with relatively affordable tariffs to attract possible investors.

The following assumptions concerning future growth were made in the MTREF:

Description	2012/13	2013/14	2014/15
Growth in tax base - Property rates	0%	0%	0%
Consumer levies (%)	0%	0%	0%

Collection rates for each revenue source and client type

The average collection rate for the period 1 July 2012 to 31 Decemberr 2012 was 93,08 %.The Municipality has a fair yet strict credit control policy in place and a good record of debt collection. Furthermore its policy on indigent support and social rebates means that many households that would normally struggle to pay their accounts receive free or subsidised basic services, which exempts them from the burden of municipal debt.

Despite this, there would always be an element of the total accounts amount that will not be recoverable. The Municipality is similar to any other business in this respect. Sufficient provision must be made for any bad debt in the budget based on assumptions on collection rates.

The following assumptions were made in the MTREF for bad debt and collection rates of rates and tariffs.

Description	2012/13	2013/14	2014/15
Provision for bad and doubtful debt	13,122,370	13,791,630	14,467,450
Assumption for collection rate (services levies)	95%	95%	95%
Assumption for collection rate (property rates)	95%	95%	95%

Price fluctuations on specific items

Bulk purchases from ESKOM:

Budget item	2012/13	2013/14	2014/15
Eskom	8%	8%	8%
Fuel prices	12,0%	12,0%	12,0%
Other input costs	6-10%	6-10%	6-10%

Average salary increases

The MTREF includes the following average percentage increases for salaries (Councillor allowance increase subject to determination by COGTA):

Description	2012/13	2013/14	2014/15
Councillors	6.85%	6.85%	6.85%
Senior Managers	6.85%	6.85%	6.85%
Administrative, professional, technical, clerical staff & manual labourers	6.85%	6.85%	6.85%
Medical fund contributions	6.85%	6.85%	6.85%

Industrial relations climate, reorganisation and capacity building

The ability of the Municipality to deliver quality services depends on its staff and the capacity to deliver services to the Oudtshoorn population at a viable

level. Failure by the Municipality to overcome the challenges facing Oudtshoorn shall ultimately result in the inability to deliver services.

The Municipality has made the following amounts available for training of staff over the MTREF period:

Description	2013/14	2014/15	2015/16
Training budget	900,000	945 900	992 250
Study aid	80 000	84 080	88 200

Changing demand characteristics (demand for services)

Oudtshoorn must respond to changing demand for services due to various possible reasons such as population migration, changing demographic profile technological changes and major infrastructural development. The high cost of electricity as forced consumers to reduce consumption by introducing energy saving measures.

The introduction of wireless technology in Oudtshoorn has made the internet accessible to considerably more people, which enable online interaction with the Municipality. This, together with the upgrading of the financial computer system (R-data's Promun system), enables electronic account payments and direct access to computer information.

The growth of formal housing in previous years affects the demand for services and poses a challenge to the Municipality on how services are delivered.

Trend in demand for free and subsidised basic services

Oudtshoorn's criteria for offering free and subsidised services are set out in the policy on indigent support. Government allocates revenue by means of the Division of Revenue Act (DORA) in the form of the Equitable Share Grant which has the primary aim of assisting municipalities with the cost of provision of free or subsidised services.

Impact of national, provincial and local policy

Oudtshoorn's Council has committed them to co-operate in partnership with national and provincial government spheres and district municipalities to meet the priority needs of its people. This requires compliance to the Intergovernmental Framework Act.

Funding compliance

The budget is cash-based, which is an indication of a “credible” budget. It is common cause that most municipalities encounter cash flow difficulties. Council currently has sufficient cash and cash reserves to be utilised as working capital for the next 12 months.

There is an increase in tariffs above the CPIX projection, mainly as a result of the electricity increases and other above inflation rate increases of input costs.

Section 10 - Overview of budget funding

Funding of the Budget

Section 18(1) of the MFMA determines that an annual budget can only be funded from:

- Realistically expected revenue to be collected;
- Cash-backed accumulated funds of preceding years' surpluses not earmarked for other purposes; and
- Borrowed funds, but only for the capital budget referred to in Section 17.

Full achievement of this requirement effectively entails that a Council 'balances' its budget by ensuring that the budgeted outflow balances with a combination of planned inflow.

A Credible Budget

A credible budget, among other things, is a budget, which:

- Only funds activities which are in line with the revised IDP and vice versa and which ensures that the IDP is realistically achievable while taking account of the financial restrictions of the municipality;
- Is achievable in respect of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are in line with current and previous performance and that are supported by documented evidence of future assumptions;
- Does not compromise the financial viability of the municipality (ensures that the financial position is contained within generally accepted prudent limits and that obligations can be met in the short, medium and long term); and
- Provides managers with suitable levels of delegation to enable them to fulfil their financial managerial responsibilities.

A budget sets out certain service delivery levels and accompanying financial implications. Consequently the community must realistically expect to receive these promised service levels and to understand the accompanying financial implications. High underspending due to undercollection of revenue or poor planning is a clear example of a budget that is not credible and realistic.

Furthermore, budgets tabled as early as 90 days before the start of the budget year, must remain credible and fairly close to the final approved budget.

Fiscal Overview of Oudtshoorn Municipality

Oudtshoorn Municipality was unable to afford the salaries of qualified personnel to address and apply the needs and prescripts of GRAP. Qualified personnel to draft the statutory financial statements and reporting are a prerequisite of GRAP. In the past, Oudtshoorn has made use of external consultants to deliver the service, but has recently appointed a Chief Financial Officer as well as a Manager responsible for the drafting of the Financial Statements. Reliance on external service providers to assist with routine financial task will be phased out over the MTREF period.

Long term financial planning

The financial position of the municipality is such that it can afford to take up external loans to finance capital expenditure. A long term loan is a method of ensuring that the principle of "the future consumers or beneficiaries of the assets financed by the loan also contribute to the future use or benefit arising from the assets" is applied in this long term financial strategy. We plan to develop a long term financial model by 31 December 2012 with the assistance of Provincial Treasury and the National Treasury deployee.

As stated earlier in the report, it is the third time that a budget fully compliant with GRAP is drafted. Teething problems are still being experienced, but the basis for sound financial practices in accordance with GRAP is now in place.

Sources of funding

Interest earned from investments is recorded against the revenue and expenditure account to help fund the operating budget. The following tables sum up the budgeted interest over the MTREF:

Description	2013/14 (000)	2014/15 (000)	2015/16 (000)
Investment interest	2 451	2 576	2 702

Contributions and donations

The Municipality may receive donations from developers to provide infrastructure and other works as part of the conditions for granting planning permission.

Selling of assets

The Municipality is revising its land and asset ownership as part of its longer term financial strategy. Major asset sales are therefore excluded from the MTREF at this stage. We have however made provision for revenue to be realised from an auction that is planned for the near future as well as the alienating of two of councils properties.

Taking up Loans

The MFMA stipulates the conditions within which municipalities may incur short or long term debt.

The Act stipulates that short term debt may be used to meet immediate cash flow needs, but that it must be fully repaid within the financial year in which it was incurred. Long term debt can only be incurred for capital expenditure or refinancing of existing long term debt. Proposals to incur long term debt must follow a public consultation process.

The cash flow projections however show that it is not necessary to incur debt in the short term. The need for any short term loan is not projected over the MTREF period.

As stated in the previous paragraph on Long Term Financial Planning, long term loans shall be required to finance capital expenditure and provision was made in the MTREF period for financing costs based on affordability criteria.

Description	2013/14	2014/15	2015/16
Long term loan	-	-	13,200,000

Section 11 - Expenditure on grant allocations and grant programmes

Grant allocations

Details of each allocation appear in the schedule below:

National and Provincial Conditional Grant Allocations 2013/14 to 2015/16

Name of Grant	Operating / Capital	Allocating authority / Department	Amount 2013/14 R'000	Indicative 2014/15 R'000	Indicative 2015/16 R'000	Aim of allocation
Integrated housing and human settlement development grant	Operating	Province/ Local Government and Housing	27,295	32,400	34,000	To finance the funding requirements of national housing programmes (excluding recurring costs that may be received from assets resorting under the pre -1994 inventory). To ensure the establishment and maintenance of integrated and sustainable human settlements, economically viable and socially equal communities in areas with ecological integrity and convenient and safe access to economic opportunities, health, educational and social amenities.
Expanded Public Works Programme	Operating	National Government	1,800	-	-	Funding to be use in extended public works programs with an emphasis on local job creation.
Library Services	Operating	Province/ Cultural Affairs and Sport	738	812	893	To enable public libraries to render improved services by addressing personnel shortages.
Public Roads	Operating	Province/Public works	108	-	-	To provide financial assistance to municipalities to cover the operating costs in respect of proclaimed roads.

Name of Grant	Operating / Capital	Allocating authority / Department	Amount 2013/14 R'000	Indicative 2014/15 R'000	Indicative 2015/16 R'000	Aim of Grant
Local Government Financial Management Grant (FMG)	Operating	National Government / National Treasury	1,300	1,450	1,500	To further and support reforms in financial management by building capacity in municipalities to implement the Municipal Financial Management Act.
Municipal Systems Improvement Grant (MSIG)	Operating	National / Provincial and Local Government	890	934	967	To assist municipalities in expanding internal capacity to perform their functions and to stabilise institutional and governance systems.
Municipal Infrastructure Grant (MIG)	Capital	National Government	18,824	20,450	27,717	To supplement capital finances for basic municipal infrastructure for poor households, micro enterprises and social institutions. The operating portion is used for the Project Management Unit.
Integrated Electricity Programme	Capital	National Government	6,000	3,858	4,000	Electrification of new housing project

Name of grant	Operating / Capital	Allocating authority / Department	Amount 2013/14 R'000	Indicative 2014/15 R'000	Indicative 2015/16 R'000	Aim of Grant
Neighbourhood Development Partnership Grant (NDPG)	Capital	National / National Treasury	5,000	-	-	To provide municipalities with technical assistance to develop suitable project proposals for property developments in underserved neighbourhoods and new residential neighbourhoods and to make provision for erecting and upgrading community facilities for neighbourhood development and/or renewal projects that attract private sector funding and inputs where applicable
Equitable Share	Operating	National / Provincial and Local Government	45,958	49,992	54,609	The equitable share of National Revenue in accordance with the requirements of the Constitution
Water Service Operating Grant	Operating	National Government	7,800	805	570	To subsidise and build capacity in water schemes owned and/or operated by the Department of Water Affairs or by other agencies on behalf of the department and transfer these schemes to local government.
Development of Sport and Recreational Facilities	Operating	Provincial Government	50	-	-	To facilitate sport and recreation participation and empowerment within schools, clubs and hubs in partnership with relevant stakeholders
Bulk Infrastructure Grant: Water Service	Capital	National Government	18,000	20,000	30,000	To assist with the infrastructure needed to curb water shortages in water scarce areas.

Section 12 - Grants and allocations made by the Municipality

Allocations made by the Municipality

Allocations have been budgeted for:

Local Tourism Bureau	R 500 000
KKNK (tickets of indigents)	R 350 000
Oudtshoorn animal Welfare	R 500 000

Any allocations made to an external body must comply with the requirements of Section 67 of the MFMA. This stipulates that before any funds may be transferred to an external organisation, the Municipal Manager as accounting officer must be satisfied that the organisation or body has the capacity to fulfil the agreement and has sufficient financial management and other systems in place.

Section 13 - Annual budgets and service delivery and budget implementation plan – internal departments

The disclosure of the annual budget and the service delivery and budget implementation plan (SDBIP) of internal departments must provide an executive summary of the SDBIP for each internal department of the municipality.

Where internal departments cover more than one vote, details must be provided for each vote.

Each departmental executive summary must at least include the following -

- A reference as to where the public may find the complete departmental SDBIP.
- A short description of the services rendered, the level and standard of service rendered to each client group may be included.
- A description of the capacity and structure of senior management.
- An explanation how the department's objectives and indicators align with the Integrated Development Plan (IDP).
- A description of the changes to the service levels and standards over the period covered in the medium term revenue and expenditure framework.
- Comments on the performance of the preceding year and the impact on future performance objectives.
- Summary of revenue per source, and operating and capital expenditure per type;
- A summary of any risks in achieving revenue projection, any expected major movements in revenue patterns and any planned alternative sources of revenue;
- A description of the most important features of expenditure, including pointing out discretionary and non-discretionary expenditure; and
- A short description of the departmental capital programme in the context of the overall capital programme of the municipality.

Section 14 - Annual budgets and service delivery agreements - municipal entities and other external mechanisms

ENTITIES

The municipality has no entities.

Other Service delivery mechanisms.

The municipality has a service delivery agreement with the Klein Karoo Rural Water Scheme (KKRWS) for the supply of water to farmers in the rural areas. Furthermore it administrates of the Cango Caves as an agent for the Western Cape Provincial Government.

A separate budget was drafted for the above of which the KKRWS forms part of Oudtshoorn Municipality and the Cango Caves shown separately in Section 4.

Section 15 - Contracts with future budget implications

The municipality has no roll-over contracts with budget implications, except the service delivery agreement with KKWS for the supply of the water function in the rural area.

Section 16 - Legislative compliance status

Municipal Financial Management Act -No 56 of 2003

The MFMA took effect on 1 July 2004. The act modernises budget and financial management practices within the overall aim of maximising the capacity of municipalities to deliver services.

The MFMA covers all aspects of municipal finances, including budget, supply chain management and financial reporting.

The various sections of the Act are being phased in according to the designated financial management capacity of municipalities. Oudtshoorn municipality has been designated as a medium-capacity municipality.

The MFMA forms the basis of the municipal management reforms implemented by municipalities.

The MFMA and the budget

The following explains the budget process in terms of the requirements of the MFMA. It is based on National Treasury's manual on the MFMA.

The budget drafting process

The Mayor must direct the budget drafting process by means of a co-ordinated cycle of events commencing at least ten months before the start of each financial year.

Overview

The MFMA requires a Council to adopt a three-year capital and operating budget taking into account and aligning with the municipality's current and future development priorities and other finance-related policy (for example relating to the provision of free basic services).

These budgets must clearly set out the revenue per source and expenditure per vote over three years and must be accompanied by performance objectives for revenue and expenditure, a cash flow statement and any details

on loans, municipal entities, service delivery agreements, grant allocations and details of employment costs.

The budget may only be funded from reasonable estimates of revenue and cash-backed surplus funds of the previous year and loans (the latter for capital items only).

Budget drafting time schedule

The first step in the budget drafting process is to develop a time schedule of all key deadlines relating to the budget and to revise the Municipality's IDP and budget-related policy.

The budget drafting time schedule is compiled by senior management and tabled by the mayor for adoption by Council by 31 August (ten months before the start of the next budget year).

Drafting of the budget and revision of the IDP and policy

The Mayor must co-ordinate the budget drafting process and the revision of Council's IDP and budget-related policy with the assistance of the municipal manager.

The Mayor must ensure that the IDP overview constitutes an integral part of the budgeting process and that any changes to strategic priorities as contained in the IDP document, are based on realistic projections of revenue and expenditure. In developing the budget, management must take into account national and provincial budgets, the national fiscal and macro-economic policy and other applicable agreements or Acts of Parliament. The Mayor must consult the relevant District Council and all other local municipalities in that district as well as the applicable provincial treasury and the national treasury in drafting the budget, and must upon request provide certain information to National Treasury and other government departments.

The drafting process should ideally take place between August and November in order that draft consolidated three-year budget proposals, IDP amendments and policy could be made available during December and January. This allows time in January, February and March for preliminary consultation and discussion of the draft budget.

Tabling of the draft budget

By 31 March, the mayor must submit the initial draft budget to Council for review.

Publication of the draft budget

After submission to Council, the Municipal Manager must disclose the relevant budget documentation and submit it to the National Treasury and the relevant provincial treasury and any other state department as required. At this stage, the local community must be invited to make representations on the contents of the budget.

Opportunity to comment on draft budget

After submission of the draft budget, Council must consider the opinions of the local community, National Treasury and the relevant provincial treasury and other municipalities and state departments who submitted representations on the budget.

Opportunity for revision of draft budget

After considering all opinions and representations, Council must allow the Mayor the opportunity to react to the representations received and, if necessary, to revise the budget and submit amendments for Council's consideration.

After tabling of the draft budget at the end of March, the months of April and May must be used to accommodate public and government comments and make any revisions that may be necessary. This could assume the form of public hearings, Council debates, formal or informal delegations to National Treasury, provincial treasury and other municipalities, or any other consulting forums designed to address the priorities of interested parties.

Adoption of the annual budget

Thereafter, Council must consider the approval of the budget by 31 May and formally adopt the budget by 30 June. This offers Council a 30-day window period to review the budget several times before final approval.

Should a Council fail to approve its budget during the first meeting, the budget, or an amended copy thereof, must be reconsidered within seven days and so on until it is eventually approved - before 1 July.

As soon as the budget is approved, the Municipal Manager must place the budget on the municipality's website within five days.

BUDGET IMPLEMENTATION

Implementation management - the Service Delivery and Budget Implementation Plan (SDBIP)

The Municipal Manager must submit a draft SDBIP and draft annual performance agreement for all pertinent senior personnel to the Mayor for approval within fourteen days after approval of the budget (no later than 14 July).

A SDBIP is a detailed plan for implementation of the delivery of municipal services contemplated in the annual budget and should indicate monthly revenue and expenditure projections and quarterly service delivery targets and performance indicators.

The Mayor must approve the draft SDBIP within 28 days after approval of the annual budget (no later than 28 July).

This plan must then be monitored by the Mayor and it must be regularly reported on to Council.

Managing the implementation process

The municipal manager is responsible for implementing the budget and must take steps to ensure that all expenditure occurs according to the budget and that revenue and expenditure is properly monitored.

Deviation from budget estimates

In general, Council may only incur expenditure if it is in accordance with the budget, within the limits of the amounts appropriated for each budget vote - and in the case of capital expenditure, only if Council has approved the project.

Expenditure incurred outside these parameters may be regarded as unauthorised, or in some cases irregular and fruitless or wasteful. Unauthorised expenditure must be reported and could result in criminal prosecution.

Review of budget estimates - the adjustments budget

It may on occasion be necessary for Council to consider a revision of its original budget due to material and considerable changes in revenue collections, expenditure patterns, or forecasts thereof for the remaining part of the financial year.

In such cases, a municipality may adopt an adjustments budget drafted by the municipal manager, submitted to the Mayor for consideration and tabled before Council for adoption.

The adjustments budget must contain certain prescribed information, it may not result in further increases in rates and tariffs and it must contain relevant justifications and supporting material when it is approved by Council.

Requirements of the MFMA in respect of the contents of annual budgets and supporting documentation

Section 17 of the MFMA stipulates that an annual budget must be in the prescribed format and sets out what is to be included in that format. In MFMA circular 48, National Treasury offers detailed guidance on the contents of budget documentation and the supporting schedules. Oudtshoorn Municipality has done its utmost to comply with the circular.

The table below shows how Oudtshoorn Municipality complies with the disclosure requirements of Section 17 of the MFMA.

Requirement	Disclosure in budget documentation
Schedule of reasonably expected revenue for the budget year from each source of revenue	SECTION 4 (annexure B)
Schedule indicating expenditure appropriations for the budget year under the various votes of the Municipality	SECTION 4 (annexure B)
Schedule setting out the indicative revenue per revenue source and projected expenditure per vote for the two financial years following on the Budget year	SECTION 4(annexure B)
Draft resolutions - (i) approval of the budget of the Municipality (ii) instituting any municipal rates and fixing any municipal tariffs as may be required for the budget year and (iii) approval of any other matters that may be prescribed.	Section 2
Measurable performance objectives for revenue for each source and for each budget vote, taking account of the Municipality's Integrated Development Plan.	Section 7

Proposed amendment to the Municipality's integrated development plan after the annual review of the IDP in terms of Section 34 of the Municipal Systems Act	
Any prescribed information on municipal entities under the exclusive or shared control of the Municipality	N.A.
Details of all prescribed new municipal entities that the Municipality wishes to establish or which the Municipality wishes to participate in	N.A.
Details of any proposed service delivery agreements, including material amendments to existing service delivery agreements	Section 14
Details of any proposed grants or allocations by the municipality to - (i) other municipalities (ii) any municipal entities and other external mechanisms that assist the municipality in performing its functions or powers (iii) any other state organs (iv) any organisations or bodies referred to in Section 67 (1) (bodies outside die Government)	Section 11
The proposed cost to the municipality for the budget year of the salaries, allowances and benefits of - (i) each political office-bearer of the Municipality (ii) councillors of the municipality (iii) the municipal manager, the chief financial officer, any senior manager of the municipality and any other official of the municipality with a remuneration package greater or equal to that of a senior manager	Section 9
The proposed cost in the budget year for a municipal entity under the exclusive or shared control of the Municipality for the salaries, allowances and benefits of - (i) each member of the entity's board and (ii) the chief executive officer and each senior manager of the entity	N.A.

Other Legislations

In addition to the MFMA, the following legislation also impacts on the Municipal budget;

The Division of Revenue Act, 2011 and Provincial Budget announcements

Three-year national allocation to local government is published annually according to municipality in the Distribution of Revenue Act. The Act imposes duties on municipalities additional to the requirements of the MFMA, specifically regarding reporting obligations.

Allocations to the Municipality from Provincial Government are announced in the Provincial budget and published.

Section 18 of the MFMA provides that annual budgets may only be funded from reasonably expected revenue to be collected. The provision in the budget for allocation of National and Provincial government must include the allocations announced in the DORA or the applicable Provincial Gazette.

The Municipal Systems Act - No 32 of 2000 and Municipal Systems Amendment Act no 44 of 2003

One of the key objectives of the Municipal Systems Act is to ensure financially and economically viable communities. The requirements of the Act are closely linked with that of the MFMA. In particular, the following requirements must be considered in the budget process;

- Chapters 4 and 5 relate to community participation and the requirements for the Integrated Development Plan process.
- Chapter 8 relates to the requirements of producing a tariff policy.

Section 17 - Quality Certification by Municipal Manager

I, Mr DD Lott, acting Municipal Manager of Oudtshoorn Municipality, hereby declare that the annual budget and supporting documentation have been drafted in accordance with the Municipal Financial Management Act and the regulations issued under this act, and that the annual budget and supporting documentation are aligned with the Integrated Development Plan of the Municipality.

Mr.D Lott

Acting Municipal Manager

Signature *DD Lott*

Date *22/3/2013*

ANNEXURE A - TARIFF LIST



OUDTSHOORN

MUNICIPALITY

TARIEWELYS/ TARIFF LIST 2013-14

(Alle tariewe tree inwerking vanaf 1ste munisipale rekening wat na 1 Julie van die betrokke jaar gelewer word.)

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
1	EIENDOMSBELASTING			
	Tarief per R1.00 waardasie			
	1) Pensionarisse :		0.00532286	6.5%
	Van toepassing op persone 60 en bo op 01 Julie met 'n inkomste van tussen R0 en R72,000. Die applikant moet die geregistreerde eienaar van die eiendom of die enigste erfgenaam in die geval van 'n afgestorwe boedel, of anders die vruggebruiker van die eiendom wat elke jaar op 1 Julie hernubaar is, wees. Die eiendom moet deur die applikant bewoon word.			
	2) Ongeskiktheidstoelae :		0.00483896	6.5%
	Van toepassing op persone 60 en bo op 01 Julie met 'n inkomste van tussen R0 en R72,000. Die applikant moet die geregistreerde eienaar van die eiendom of die enigste erfgenaam in die geval van 'n afgestorwe boedel, of anders die vruggebruiker van die eiendom wat elke jaar op 1 Julie hernubaar is, wees. Die eiendom moet deur die applikant bewoon word.			
	3) Staatseiendom		0.01079279	6.5%
	4) Verblyfsondernemings (Woonstelle, Gastehuse, B&B's ens)		0.01079279	6.5%
	5) Residensiële eiendom		0.00806496	6.5%
	6) Besighede en Nywerhede		0.01079279	6.5%
	7) Landelike Belasting - Bona fide boere		0.00100812	6.5%
	8) Publieke Infrastruktuur		0.00201624	6.5%
	9) Landelike Residencieel		0.00806496	6.5%
	10) Wildplase(Landelike + 50%)		0.00151218	6.5%
	11) Publieke welsyns organisasies (moet geregistreer wees by die SAID ingevolge bylae 9)		0.00201624	6.5%
	12) Afwykende Besighede		0.01079279	6.5%
	13) Afwykende Verblyfsondernemings (nie R15000 waardasie vrystelling nie)		0.01079279	6.5%
2	WATERTARIEWE			
	Slegs eiendom gebruik vir enkel woondoeleindes kwalifiseer vir huishoudelike tariewe			
a	Beskikbaarheidsheffing: (Ongeboude Erf - per jaar)	1,638.73	1,437.48	8.0%
b	Waterverbruik: (Drinkwater)			
	Huishoudelike verbruik:			
	0 - 6 kl per maand Gratis/nie oordraagbaar nie (Uitgesluit Besighede)		GRATIS	
	7 - 15 kl	5.88	5.16	8.0%
	16 - 30 kl	7.84	6.88	8.0%
	31 - 50 kl	9.02	7.91	8.0%
	51 - 75 kl	10.64	9.34	8.0%
	bo 75 kl	12.22	10.72	8.0%
	Huishoudelike Groepsbehuising(woonstelle dorpshuse aftree-oorde en skole wat grootmaat gemeet word) per kl. Eenmalige keuse	7.84	6.88	8.0%
	Kommersieel, industrieel, staatsgeboue			
	0 - 150 kl	9.47	8.31	8.0%
	bo 150 kl	10.65	9.34	8.0%

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGSL	BTW UITGESL	% VERHOOGING
	Sportklubs en Munisipale Verbruik			
	0 - 150 kl	3.92	3.44	8.0%
	bo 150 kl	4.90	4.30	8.0%
c	WATERBESPARINGS TARIEF			
	NOODTARIEF: SLEGS VAN TOEPASSING IN GEVALLE WAAR DIE VOLUME VAN DIE RAUBENHEIMERDAM EN/OF DE RUST WATERBRON DAAL TOT MINDER AS 45% VAN SY VOORRAADVLAKE	TARIEW (b) HIERBO +50%		
	KRISISTARIEF: SLEGS VAN TOEPASSING WAAR DIE VOLUME VAN DIE RAUBENHEIMER EN/OF DE RUST WATERBRON DAAL TOT MINDER AS 27% VAN SY VOLVOORRAADVLAKE	TARIEWE (b) HIERBO + 100%		
d	Verkope aan boere vir huishoudelike gebruik (1000l of gedeelte tarief)	5.88	5.16	8.0%
e	Besproeiingswater per oorspronklike erf (tarief per jaar)	1,332.94	1,169.24	8.0%
	De Rust Besproeiingswater per erf per jaar	392.04	343.89	8.0%
f	(a)Aansluiting van toevoer:			
	(i) Gekwoteerde munisipale diensaasluiting koste plus 15% administratiewekoste - Minimum	3,564.00	3,126.32	8.0%
	(ii) Kleuterskole: 10% van die bedrag soos in (i) bepaal hierbo			
	(b) Verwydering van aansluiting	588.60	516.32	8.0%
	(c) - Ontduiking of breek van seël weens wanbetaling	1,728.00	1,515.79	8.0%
	- Peuter met installasie(vloei beheer seel)	1,728.00	1,515.79	8.0%
	- Peuter met installasie, breek van meterseel en Ontduiking van waterfooi	6,480.00	5,684.21	8.0%
	(d) Water Deposito	469.80	412.11	8.0%
g	Gelde in verband met meters:			
	(i) Addisionele meteraflasing op versoek indien lesing bevraagteken word			
	(a) Dorp	64.80	56.84	8.0%
	(b) Distrik	129.60	113.68	8.0%
	(ii) Verwydering of installering van meter wat deur Raad voorsien is (op versoek van eienaar of verbruiker) = Werklike koste + 15% + BTW			
	(iii) Toets van meter op versoek van Verbruiker:			
	Meter tot en met 25mm	w/koste		
	Meter groter as 25mm - Werklike koste plus 15% adminitratiewe fooie plus BTW met minimum van	w/koste		
	(Toetsfooie is terugbetaalbaar indien afwyking 3% oorskry. Onder 3% afwyking, word meter as korrek geag.)			
	(iv) Basiese Heffing per maand			
	Deernis Basies	41.50		8.0%
	Meter tot 25mm	82.08	72.00	8.0%
	Meter groter as 25mm	135.00	118.42	8.0%
	(v) Verskuif van watermeter = Werklike koste + 15% + BTW			
h	(i) Volmaak van swembad(per 10 kl of gedeelte daarvan)	1,620.00	1,421.05	8.0%
i	(i)Alle verbruikers	1.63	1.43	8.0%
	BELEID: WATER LEKKASIES			
	(A) 'n Verbruiker kan kwalifiseer vir 'n afslag op sy/haar rekening in die geval van 'n water lekkasie mits:			
	(i) lekkasie ondergronds was en nie maklik opspoorbaar was nie			
	(ii) Die lekkasie binne 48 uur na die opsporing daarvan herstel is			
	(iii) Die verbruiker nie in die vorige 12 maande vir die afslag aansoek gedoen het			
	(iv) rekening vir herstelwerk is betaalbaar deur verbruiker			
	(B) 'n Outentieke sertifikaat moet die munisipaliteit binne 10 dae na voltooiing van die herstelwerk bereik, en die volgende bevat:			
	(i) datum van rekening en die herstelwerk			
	(ii) bevestiging dat lekkasie nie op die oppervlak sigbaar was nie			

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
(iii) sertifiseer dat die lekkasie ontstaan het in pype wat verskyn op skedule wat deur die stadsingeneur goedgekeur is.				
3	ELEKTRISITEITSTARIEWE			
HUISHOUELIK, BESIGHEID, LANDBOU EN KLEIN				
VERBRUIKERS				
Skaal 1. ENKELFASE				
1.1 VOORAFBETAALDE METER				
(a) Diensaansluitingskoste en Huisbedrading betaal deur verbruiker				
Blok1. 0 -350 kwh		1.41	1.24	7.5%
Blok 2. 351-700 kwh		1.52	1.33	7.5%
Blok 3. > 701 kwh		1.62	1.42	7.5%
b) Diensaansluitingskoste met uitsluiting van meter betaal deur verbruiker		1.38	1.21	7.5%
(c) Kapitaalkoste van elektrisiteitsvoorsiening en diensaansluitingskoste betaal deur RAAD (Slegs elektrifiseringskemas)		1.43	1.26	7.5%
(d) Landelike Verbruikers - Diensaansluitingskoste en huisbedrading betaal deur verbruiker		1.33	1.16	7.5%
(e) Deernis				
Enkeleenheidstarief: Eenhede Kwh				
Tweeledige Tarief: Basies				
Tweeledige Tarief: Eenhede Kwh				
1.2 KONvensionELE METER				
(a) Enkeleenheidstarief: Eenhede kwh- Eenmalige Keuse				
Blok1. 0 -350 kwh		1.41	1.24	7.5%
Blok 2. 351-700 kwh		1.52	1.33	7.5%
Blok 3. > 701		1.62	1.42	7.5%
(b) Tweeledige tarief : Basies (R/maand) Eenmalige Keuse		154.90	135.88	7.5%
Tweeledige tarief : Eenhede kwh Eenmalige Keuse				
Blok1. 0 -350 kwh		1.13	0.99	7.5%
Blok 2. 351-700 kwh		1.23	1.08	7.5%
Blok 3. >700kwh		1.45	1.27	7.5%
(c) Tweeledige tarief : Basies (R/maand)		120.35	105.57	7.5%
Tweeledige tarief : Eenhede kwh		1.08	0.94	7.5%
Skaal 2. DRIE FASE (TOT 80 AMP)				
2.1 VOORAFBETAALDE METER				
SKAAL 2.1				
2.1(a) Voorafbetaalde meter - Munisipale area: kwh				
Blok1. 0 -350 kwh		1.51	1.32	7.5%
Blok 2. 351-7000 kwh		1.62	1.42	7.5%
Blok 3. >700kwh		1.72	1.51	7.5%
2.1(b) Voorafbetaalde meter - Landelike area: kwh		1.43	1.25	7.5%
2.2 KONvensionELE METER				
SKAAL 2.2				
(a) Enkeleenheidstarief: kwh				
Blok1. 0 -350 kwh		1.51	1.32	7.5%
Blok 2. 351-700 kwh		1.62	1.42	7.5%
Blok 3 >700kwh		1.72	1.51	7.5%

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
(b) Tweeledige tarief: Basies (R/maand)		741.43	650.38	7.5%
Eenhede (kWh)				
Blok 1: (0-350 kwh)		1.23	1.08	7.5%
Blok 2: (351 - 700kwh)		1.32	1.16	7.5%
Blok 3: >700kwh		1.54	1.35	7.5%
(c) Munisipale sportgronde & gemeenskapsfasaliteite		1.43	1.25	7.5%
Blok1. 0 -350 kwh		1.51	1.32	7.5%
Blok 2. 351-700 kwh		1.62	1.42	7.5%
Blok 3. >700kwh		1.72	1.51	7.5%
(d) Enkeleenheidstarief: kwh - Landelike verbruikers		1.43	1.25	7.5%
(e) Tweeledige tarief: Basies (R/maand)		767.29	673.06	7.5%
Eenhede (kWh)		0.87	0.76	7.5%
Skaal 3. BESPROEINGPOMPE				
(i) Basies		310.88	272.70	7.5%
(ii) Kapasiteit -R per transformator kva per mnd		12.26	10.75	7.5%
(iii) Eerste 500 kWh :		1.33	1.17	7.5%
(iv) Oor 500 kWh :		0.77	0.68	7.5%
Skaal 4. GROOTMAATVERBRUIKERS LAAGSPANNING (400V)				
(i) Basies		853.61	748.78	7.5%
(ii) (Laagspanning (400V)) : Eenhede (R/kwh)		0.63	0.55	7.5%
Maksimum Aanvraag (R/kVA) Termies		181.51	159.22	7.5%
Maksimum Aanvraag (R/kVA) Blok		190.57	167.17	7.5%
(OF indien die totale bedrag van die maksimum aanvraag plus die eenhede gedeel deur die aantal eenhede verbruik in die maand die tarief per kWh oorskry, sal die kwh verbruik teen die tarief aangeslaan word sonder 'n KVA aanslag)		2.63	2.31	7.5%
Skaal 5. GROOTMAATVERBRUIKERS HOOGSPANNING (11000V)				
5.(a) KOMMERSIEËL & NYWERHEID				
Basies		853.61	748.78	7.5%
(Hoogspanning (11000V)) : Eenhede (R/kwh)		0.63	0.55	7.5%
Maksimum Aanvraag (R/kVA) Termies		178.88	156.91	7.5%
Maksimum Aanvraag (R/kVA) Blok		187.82	164.75	7.5%
(OF indien die totale bedrag van die maksimum aanvraag plus die eenhede gedeel deur die aantal eenhede verbruik in die maand die tarief per kWh oorskry, sal die kwh verbruik teen die tarief aangeslaan word sonder 'n KVA aanslag)		2.63	2.31	7.5%
5.(b) HUISHOUELIK				
Basies		853.61	748.78	7.5%
(Huishoudelik (11000V)) : Eenhede (R/kwh)		0.74	0.65	7.5%
Maksimum Aanvraag (R/kVA) Termies		178.88	156.91	7.5%
Maksimum Aanvraag (R/kVA) Blok		187.82	164.75	7.5%
(OF indien die totale bedrag van die maksimum aanvraag plus die eenhede gedeel deur die aantal eenhede verbruik in die maand die tarief per kWh oorskry, sal die kwh verbruik teen die tarief aangeslaan word sonder 'n KVA aanslag)		2.63	2.31	7.5%
Skaal 6. LIGTE PER (125W) & TELEFOONHOKKIES PER MAAND				
Tarief per maand		104.38	91.56	7.5%

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
ANDER				
(a)	Beskikbaarheidsgelde per onbeboorde erf (per jaar)	2,133.59	1,871.57	7.5%
(b)	Heraansluiting weens wanbetaling - kontrakteur	215.00	188.60	7.5%
	Heraansluiting weens wanbetaling - deur meterlesers	69.88	61.29	7.5%
	Heraansluiting Voorafbetaalde elektrisiteit	69.88	61.29	7.5%
	(indien 'n persoon se naam op 'n afsnylys verskyn is bogenoemde fooie ook betaalbaar)			
(c)	Verandering van stroombreker			
	(i) Enkelfase	322.50	282.89	7.5%
	(ii) Driefase	645.00	565.79	7.5%
(d)	Toets van meters	537.50	471.49	7.5%
(e)	Diensuitroepe (Indien nie Munisipale foute nie of spesiale meterlesingsfooie)			
	(i) Kantoor ure	161.25	141.45	7.5%
	(ii) Na Kantoorure	268.75	235.75	7.5%
	(iii) Opsporing van kabelfoute (+ R170 per uur)			
	(iv) Toets van meter met veriflyer (Prepaid)	193.50	169.74	7.5%
(f)	Ontduiking van elektrisiteitsfooie			
	(i) Breek van seël en peuter met installasie			
	Eerste oortreding	1,612.50	1,414.47	7.5%
	Tweede oortreding	3,225.00	2,828.95	7.5%
	plus verbruikersverlies met oortreding			
(g)	Elektrisiteitsdeposito (Skaal 1,2 & 3)			
	Besighede - Enkel - en Driefase (per ampere per fase)	37.63	33.00	7.5%
	Huishoudelik	1,290.00	1,131.58	7.5%
	Stroombrekergroutte standaard vir dep. Dooelindes: Enkelfase: 10A, 15A, 30A, 45A, 60A			
	- Driefase: 15A, 25A, 40A, 50A, 60A			
	Aansuiwering van Deposito's: Indien enige verbruiker meer as twee (2) keer binne ses (6)			
	maande agterstallig is en ook op die afsnylys verskyn, sal sy deposito tot twee (2) keer			
	sy hoogste maandelikse verbruik gedurende die voorafgaande twaalf (12) maande verhoog word			
(h)	Elektrisiteitsdeposito (Skaal iv Laagspanning Grootmaat)			
	Hoogste maandelikse verbruik met 'n minimum van	10,750.00	9,429.82	7.5%
(i)	Elektrisiteitsdeposito (Skaal v Hoogspanning Grootmaat)			
	Hoogste maandelikse verbruik met 'n minimum van	26,875.00	23,574.56	7.5%
(j)	Elektrisiteitsaansluitings (koste plus 15% plus BTW)			
(k)	Pre Paid meters Enkelfase	698.75	612.94	7.5%
	Installering + koste van meter Drie Fase	1,505.00	1,320.18	7.5%
(l)	Verandering van toevoergrootte (Uitgesluit aansluitingskoste)			
	(i) Enkelfase (van tot 30A na tot 45A of 45A na tot 60A)	645.00	565.79	7.5%
	(ii) Enkelfase (van tot 30A na 60A)	1,290.00	1,131.58	7.5%
	(iii) Driefase (van tot 25A na tot 40A of 40A tot 60A)	2,042.50	1,791.67	7.5%
	(iv) Driefase (van tot 25A na 60A)	4,085.00	3,583.33	7.5%
	(V) Omskakeling na voorafbetaalde meter 1 Fase 30A weens wanbetaling	537.50	471.49	7.5%
(m)	Ontkoppel /peuter van lasbeheer eenhede	1,612.50	1,414.47	7.5%
(n)	Nuwe huisaansluitings lasbeheer eenheid	1,236.25	1,084.43	7.5%
4	RIIOOLTARIEWE			
a	Spoeltoilet per jaar - Residensieël	983.24	862.49	8.0%
	Spoeltoilet per jaar - Besighede/Gastehuse	1,072.62	940.90	8.0%
b	Beskikbaarheidstariewe per jaar:	1,787.70	1,568.16	8.0%
c	Nywerheidsaflooptariewe (Formule volgens standaard regulasies)			

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
d	Rioolaansluitings			
	gekwoteerde munisipale diensaasluitingskoste plus 15%			
	administratiewekoste - minimum	3,056.40	2,681.05	8.0%
	(i) 100mm tot 20m lengte			
	(ii) 100mm Langer as 20m (werklike koste plus 15% administratiewe koste)			
	(iii) 150mm (werklike koste plus 15% administratiewe koste) met 'n minimum van			
e	Oopmaak van verstoppings			
	(i) Kantoorure	302.40	265.26	8.0%
	(ii) Na Kantoorure (per uur of gedeelte)	464.40	407.37	8.0%
	(iii) Sondae/publieke vakansiedae (per uur of gedeelte)	583.20	511.58	8.0%
f	Rioolsuiweringswerk - Verkoop van slyk per m/3	32.40	28.42	8.0%
g	Leegpomp van septiese tenks per vrag plus vervoer @ R7 per kilo liter	340.20	298.42	8.0%
5	VULLISVERWYDERING			
a	Huishoudelik (BTW ingesluit) per jaar	982.80	862.11	8.0%
b	Besighede (Soos benodig) per 85dm/3	8.94	7.84	8.0%
	Met die volgende minimum per jaar 150 verwyderings per jaar	1,340.06	1,175.49	8.0%
c	Tuinvullis per vrag			
d	Verkoop van plastiese vullissakke			
	(i) Swart sakke per 20	23.00	20.18	8.0%
	(ii) Blou Sakke	21.50	18.86	8.0%
6	HUUR VAN GEMEENSKAPSENTRUMS			
	BURGERSENTRUM - TEATER			
a	Bioskoopvertonings			
	(i) Komersieël			
	Dag	715.00	627.19	7.0%
	Aand	1,420.00	1,245.61	7.0%
	(ii) Geregisteerde Liefdadigheidsorganisasies of kerkliggame en skole			
	Dag	325.00	285.09	7.0%
	Aand	650.00	570.18	7.0%
b	Opvoerings & Konserte & Modeparades			
	(i) Geregisteerde liefdadigheidsorganisasies, Kerkliggame, erkende kulturele instansies en skole			
	Dag	580.00	508.77	7.0%
	Aand	905.00	793.86	7.0%
	(ii) Ander Instansies:			
	Dag	645.00	565.79	7.0%
	Aand	1,425.00	1,250.00	7.0%
	(iii) Repetisies:			
	Dag	580.00	508.77	7.0%
	Aand	645.00	565.79	7.0%
	Skole per uur	25.00	21.93	7.0%
c	Vergaderings:			
	Dag	1,230.00	1,078.95	7.0%
	Aand	2,975.00	2,609.65	7.0%
d	Skool Prysuitdelings	905.00	793.86	7.0%
e	Kerklike byeenkomste: - Maandag tot Saterdag			
	Dag	515.00	451.75	7.0%
	Aand	585.00	513.16	7.0%
f	Kerklike byeenkomste: - Sondae			
	Dag	585.00	513.16	7.0%
	Aand	645.00	565.79	7.0%
g	Modeparade:			
	Dag	1,230.00	1,078.95	7.0%
	Aand	1,550.00	1,359.65	7.0%
h	Vleuelklavier: (Teater en Banketsaal per geleentheid) Instem op versoek teen werklike koste plus 15%	645.00	565.79	7.0%
i	Brekskadedeposito - Vleuelklavier	2,200.00	1,929.82	7.0%

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
i	Breekskadedeposito - Teater	1,295.00	1,135.96	7.0%
k	KKNK: Deposito	1,295.00	1,135.96	7.0%
	Per dag	1,295.00	1,135.96	7.0%
	per aand	1,295.00	1,135.96	7.0%
	Repetisie per dag	645.00	565.79	7.0%
	Repetisie per aand	645.00	565.79	7.0%
BURGERSENTRUM - BANKETSAAL (Insluitende 200 stoele en 20 tafels)				
a	Danse	1,945.00	1,706.14	7.0%
b	Partye & Onthale			
	Dag	975.00	855.26	7.0%
	Aand	1,295.00	1,135.96	7.0%
c	Uitstallings			
	Dag	320.00	280.70	7.0%
	Aand	285.00	250.00	7.0%
d	Kongresse			
	Dag	285.00	250.00	7.0%
	Aand	645.00	565.79	7.0%
e	Skoolfunksies			
	Dag	385.00	337.72	7.0%
	Aand	645.00	565.79	7.0%
f	Vergaderings			
	Dag	645.00	565.79	7.0%
	Aand	975.00	855.26	7.0%
g	Modeparade			
	Dag	454.00	398.25	7.0%
	Aand	775.00	679.82	7.0%
h	Kombuisgeriewe	1,295.00	1,135.96	7.0%
i	Repetisies en voorbereiding van saal			
	Dag	255.00	223.68	7.0%
	Aand	325.00	285.09	7.0%
j	Huur van addisionele (i) Stoele (per stoel)	25.00	21.93	7.0%
	(ii) Tafels (per tafel)	130.00	114.04	7.0%
k	Deposito	1,295.00	1,135.96	7.0%
l	KKNK: Deposito	1,945.00	1,706.14	7.0%
	Per dag	775.00	679.82	7.0%
	Per aand	1,295.00	1,135.96	7.0%
	Kombuisgeriewe per dag	1,295.00	1,135.96	7.0%
	Repetisie & voorbereiding	645.00	565.79	7.0%
BRIDGTON GEMEENSKAPSAAL / TOEKOMSRUS				
a	Danse	845.00	741.23	7.0%
b	Partye en Onthale (Nie danse)			
	Dag	585.00	513.16	7.0%
	Aand	645.00	565.79	7.0%
c	Bazaars, uitstallings, lesings, kongresse en modeparades			
	Dag	325.00	285.09	7.0%
	Aand	390.00	342.11	7.0%
d	Skoolfunksies			
	Dag	260.00	228.07	7.0%
	Aand	325.00	285.09	7.0%
e	Vergaderings			
	Dag	585.00	513.16	7.0%
	Aand	645.00	565.79	7.0%
f	Kombuisgeriewe	645.00	565.79	7.0%
g	Kerklike byeenkomste			
	Dag	195.00	171.05	7.0%
	Aand	255.00	223.68	7.0%
h	Repetisies en voorbereidings van saal			
	Dag	255.00	223.68	7.0%
	Aand	325.00	285.09	7.0%
	Skole (per uur)	28.00	24.56	7.0%
l	Konserte, opvoerings, modeparades en bioskoopvertonings.			

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
	Dag	290.00	254.39	7.0%
	Aand	405.00	355.26	7.0%
j	Repetisies en voorbereidings van saal: Bongolethu			
	Dag	215.00	188.60	7.0%
	Aand	235.00	206.14	7.0%
	Skole (per uur)	25.00	21.93	7.0%
k	Konserte, opvoerings, modeparades en bioskoopvertonings - Bongolethu			
	Dag	215.00	188.60	7.0%
	Aand	245.00	214.91	7.0%
	Deposito	285.00	250.00	7.0%
m	Breëskade deposito	645.00	565.79	7.0%
	Breëskade deposito - danse	905.00	793.86	7.0%
	Breëskade deposito - Politieke vergaderings	645.00	565.79	7.0%
n	Godsdienstige groepe			
	Dag	195.00	171.05	7.0%
	Aand	260.00	228.07	7.0%
	Deposito	260.00	228.07	7.0%
o	KKNK: Per dag	515.00	451.75	7.0%
	Per aand	645.00	565.79	7.0%
	Repetisies & Voorbereiding per dag	245.00	214.91	7.0%
	Retetisies & Voorbereiding per aand	325.00	285.09	7.0%
BONGOLETHU GEMEENSKAPSAAL				
a	Godsdienstige vergaderings			
	09:00 tot 17:00	195.00	171.05	7.0%
	17:00 tot 24:00	255.00	223.68	7.0%
	Deposito	515.00	451.75	7.0%
b	Politieke vergaderings			
	09:00 tot 17:00	390.00	342.11	7.0%
	17:00 tot 24:00	515.00	451.75	7.0%
	Deposito	515.00	451.75	7.0%
c	Danse			
	09:00 tot 17:00	325.00	285.09	7.0%
	17:00 tot 24:00	905.00	793.86	7.0%
	Deposito	905.00	793.86	7.0%
d	Party en Onthale (Nie danse)			
	09:00 tot 17:00	325.00	285.09	7.0%
	17:00 tot 24:00	585.00	513.16	7.0%
	Deposito	645.00	565.79	7.0%
e	Basaar			
	09:00 tot 17:00	325.00	285.09	7.0%
	17:00 tot 24:00	385.00	337.72	7.0%
	Deposito	585.00	513.16	7.0%
f	Kongresse (Nie politiek)			
	09:00 tot 17:00	325.00	285.09	7.0%
	17:00 tot 24:00	455.00	399.12	7.0%
	Deposito	520.00	456.14	7.0%
g	Sportklubs			
	(i) Oefenfasiliteite: (Twee oefensessies per week van 2 ure per sessie)	285.00	250.00	7.0%
	(ii) Toernooie: (Amateur)	245.00	214.91	7.0%
	(iii) Toernooie: (Professioneel)	1,070.00	938.60	7.0%
	(iv) Trimklubs: Tot 50 lede	495.00	434.21	7.0%
	Bo 50 lede	685.00	600.88	7.0%
	(v) Gimnastiek (6 uur per week)	495.00	434.21	7.0%
	(vi) Tafeltennis (6 uur per week)	495.00	434.21	7.0%
	(vii) Vlugbal (4 uur per week)	345.00	302.63	7.0%
	(viii) Boks / Skopboks (4 uur per week)	285.00	250.00	7.0%
	(ix) Stoei (4 uur per week)	285.00	250.00	7.0%
	(x) Karaté / Judo (4 uur per week)	285.00	250.00	7.0%
h	Luidsprekerstelsel per funksie	175.00	153.51	7.0%
	Deposito	345.00	302.63	7.0%

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
i	KKNK: Per dag	270.00	236.84	7.0%
	Per aand	3,330.00	2,921.05	7.0%
	Repetisie & Voorbereiding per dag	205.00	179.82	7.0%
	Repetisie & Voorbereiding per aand	220.00	192.98	7.0%
THUSONG SENTRUM SAAL 1&2				
a	Partye en Onthale (Nie danse)			
	Dag	585.00	513.16	7.0%
	Aand	645.00	565.79	7.0%
b	Uitstallings .lesings, kongresse, en modeparades			
	Dag	325.00	285.09	7.0%
	Aand	290.00	254.39	7.0%
c	Skoolfunksies			
	Dag	260.00	228.07	7.0%
	Aand	325.00	285.09	7.0%
d	Vergaderings			
	Dag	585.00	513.16	7.0%
	Aand	645.00	565.79	7.0%
e	kombuisgeriewe	645.00	565.79	7.0%
f	Repetisies en voorbereidings van saal			
	Dag	255.00	223.68	7.0%
	Aand	325.00	285.09	7.0%
	Skole (per uur)	25.00	21.93	7.0%
g	Konserte , opvoerings , modeperades			
	Dag	285.00	250.00	7.0%
	Aand	405.00	355.26	7.0%
	Skole(per uur)	25.00	21.93	7.0%
h	Breekskade deposito	645.00	565.79	7.0%
i	KKNK: Per dag	515.00	451.75	7.0%
	Per aand	645.00	565.79	7.0%
	Repetisie & Voorbereiding per dag	260.00	228.07	7.0%
	Repetisie & Voorbereiding per aand	325.00	285.09	7.0%
	Kerkbyeenkomste			
	Dag	215.00	188.60	7.0%
	Aand	265.00	232.46	7.0%
AMY BIEHL SAAL				
a	Partye en Onthale (Nie danse)			
	Dag	265.00	232.46	7.0%
	Aand	375.00	328.95	7.0%
b	Uitstallings .lesings, kongresse, en modeparades			
	Dag	160.00	140.35	7.0%
	Aand	215.00	188.60	7.0%
c	Skoolfunksies			
	Dag	160.00	140.35	7.0%
	Aand	215.00	188.60	7.0%
d	Vergaderings			
	Dag	215.00	188.60	7.0%
	Aand	265.00	232.46	7.0%
e	kombuisgeriewe			
f	Repetisies en voorbereidings van saal			
	Dag	160.00	140.35	7.0%
	Aand	215.00	188.60	7.0%
g	Konserte , opvoerings , modeperades			
	Dag	215.00	188.60	7.0%
	Aand	265.00	232.46	7.0%
h	Breekskade deposito	320.00	280.70	7.0%
i	Kerk Byeenkomste			
	Dag	160.00	140.35	7.0%

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
	Aand	215.00	188.60	7.0%
7	SPORTGERIEWE			
	De Jager Sportkompleks			
	Hoofsaal - Sportkompleks			
a	Vergaderings en toernooie			
b	Toernooie vir amateursport			
	(i) Hoofsaal Per uur	210.00	184.21	7.0%
	(ii) Oggend, middag & aand	495.00	434.21	7.0%
	(iii) Voorbereiding van saal	405.00	355.26	7.0%
	(iv) Breekskade deposito	2,450.00	2,149.12	7.0%
	(v) Neerle van vloerbedekking	1,070.00	938.60	7.0%
c	Pluimbal / Tafeltennis / Klimmuur			
	(i) Per baan per uur - Volwassenes			
	Volwassenes	22.00	19.30	7.0%
	Kinders	12.00	10.53	7.0%
d	Muurbalbane			
	Per baan vir 40 minute (Betaling voor die aanvaarding van bespreking of toelating tot baan)	22.00	19.30	7.0%
	Per baan vir 40 minute - Kinders: Daaglik tot 16h00 asook skooldae (Ander tye dieselfde as volwassenes)	17.00	14.91	7.0%
e	Restaurant Area			
	(Klubvergaderings) Maksimum okkupasie 25 persone	205.00	179.82	7.0%
f	"VIP" Sitkamer			
	(Klubvergaderings) Maksimum okkupasie 25 persone	195.00	171.05	7.0%
g	Vooruitbesprekings			
	Streng kontant			
	14 dae van toernooi kanselleer (van voorgeskrewe tarief)			
	(i) Gimnastiek (3 uur per week)	930.00	815.79	7.0%
	(ii) Tafeltennis Klubs (6 uur per week)	930.00	815.79	7.0%
	(iii) Vlugbal (4 uur per week)	930.00	815.79	7.0%
	(iv) Hokkieklub (Binnemuurse - 4 uur per week)	930.00	815.79	7.0%
	(v) Krieket (binne muur 4 uur per week)	930.00	815.79	7.0%
	(vi) Sokkerklub (Binnemuurs - 4 uur per week)	930.00	815.79	7.0%
	(vii) Boksklub/Skopboks (3 uur per week)	930.00	815.79	7.0%
	(viii) Skaakklub (3 uur per week)	930.00	815.79	7.0%
	(ix) Karate/Judoklub (3 uur per week)	930.00	815.79	7.0%
	(x) Pluimbalklubs (Dinsdae en Donderdae - 6 uur per week)	930.00	815.79	7.0%
	(xi) Netbal (3 uur per week)	930.00	815.79	7.0%
	(xii) Klubs per uur ekstra naweek	58.00	50.88	7.0%
h	Sauna-Bad			
	(i) Toegangsgeld	25.00	21.93	7.0%
	(ii) Sauna per maand	150.00	131.58	7.0%
i	KKNK			
	(i) per dag	1,070.00	938.60	7.0%
	(ii) Voorbereiding per dag	265.00	232.46	7.0%
	(iii) Breekskade deposito	7,490.00	6,570.18	7.0%
	8.1.2 Restuarant en Kombuis			
	(a) Klein troues, lesing en etes (Per geleentheid)	695.00	609.65	7.0%
	(b) Toernooi (toernooi moet by De Jager Sportkompleks plaasvind (50% per geleentheid) 7.1.2(a))			
	8.1.3 Alle fasaliteite			
	Alle internasionale en nasionale sportbyeenkomste	Gratis		
	Alle interprovinsiale sportbyeenkomste	50% van normaal		
	8.1.4 Atletiekbaan (per uur tarief)			
	(a) Alle byeenkomste	285.00	250.00	7.0%
	(b) Kleuterskole/gestremdes/senior burgers			
	(c) Oefensessies (Skole, Klubs, SAW) p/seisoen			
	1 uur per week	645.00	565.79	7.0%

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
(d) Maraton en padwedlope (50% van katagorie A		145.00	127.19	7.0%
(e) tweekampbyeenkomste (50% van katagorie A		145.00	127.19	7.0%
(f) Individuele oefensessies: per uur tarief				
(i) per persoon	Kinders	6.00	5.26	7.0%
	Volwassenes	12.00	10.53	7.0%
(ii) maand tariewe	Volwassenes	150.00	131.58	7.0%
	Kinders	110.00	96.49	7.0%
(iii) Seisoen Tariewe	Volwassenes	320.00	280.70	7.0%
	Kinders	240.00	210.53	7.0%
(g) Groep oefensessies -Twee ure of gedeelte daarvan		135.00	118.42	7.0%
(h) Spreiligte - alle byeenkomste		375.00	328.95	7.0%
(i) Breekskade deposito - alle byeenkomste		1,600.00	1,403.51	7.0%
(j) Trompoppies		125.00	109.65	7.0%
(k) Ander geleenthede		125.00	109.65	7.0%
8.1.5 Hokkiewelde				
(a) 4 uur per week (per jaar)		885.00	776.32	7.0%
(b) Toernooie per toernooi		340.00	298.25	7.0%
(c) Hondeskoue (geen toegangsgeld) - per geleentheid		430.00	377.19	7.0%
(d) Sosiale Skoolspanne (per dag)		245.00	214.91	7.0%
8.1.6 Jukskei				
(a) Toernooie: Per dag (meer as 2 spanne)		235.00	206.14	7.0%
(b) Oefensessies per jaar		805.00	706.14	7.0%
(c) Wedstryde (2 spanne)		215.00	188.60	7.0%
8.1.7 Netbalklubs				
(a) Buite die saal vir geregistreerde netbalklubs				
(4 uur per week) plus liga wedstryde		965.00	846.49	7.0%
(b) Toernooie tariewe op die netbalbane (Buite)		300.00	263.16	7.0%
per toernooi				
(c) Oefeninge per sessie van 3 ure of gedeelte daarvan		65.00	57.02	7.0%
(met uitsondering van groepe wat jaartarief betaal)				
per sessie				
(d) Sosiale/skool spanne sessie		140.00	122.81	7.0%
8.1.8 Ander				
(a) Alle fasaliteite Kleuterskole, Snr Burgers, gestremdes				
(b) Alle fasaliteite vir georganiseerde munisipale sport, vergaderings				
8.2 (a) Huur van Veld - Ontspanningsgronde (Rec)				
(i) Toegangsgelde gehef: -				
- per dag tot 18:00		495.00	434.21	7.0%
- per aand 18:00 tot 22:00		775.00	679.82	7.0%
(ii) Geen toegangsgelde gehef: -				
- per dag tot 18:00		365.00	320.18	7.0%
- per aand 18:00 tot 22:00		405.00	355.26	7.0%
(iii) Breekskadedeposito vir vergaderings, byeenkomste, feeste en wedstryde ens.		5,350.00	4,692.98	7.0%
(iv) Huur van rugbyvelde (Seisoen) Senior Klubs		4,280.00	3,754.39	7.0%
(v) Paviljoen Saal(Slegs sport funksies)		320.00	280.70	7.0%
8.3 Bridgton Sportgronde				
(a) Rugby/ Sokker Klubs per seisoen		2,460.00	2,157.89	7.0%
(Mrt-Sep)				
(b) Huur van rugby/sokkervelde - Toegangsgelde gehef				
(i) Oggend (08:00 tot 13:00)		245.00	214.91	7.0%
(ii) Middag (14:00 tot 19:00)		245.00	214.91	7.0%
(iii) Aand (19:00 tot 23:00)		245.00	214.91	7.0%
(iv) Oggend en middag (08:00 tot 17:30)		245.00	214.91	7.0%
(v) Heeldag (08:00 tot 23:00)		645.00	565.79	7.0%
Geen toegangsgelde gehef				
(i) Oggend (08:00 tot 13:00)		130.00	114.04	7.0%
(ii) Middag (14:00 tot 19:00)		130.00	114.04	7.0%
(iii) Aand (19:00 tot 23:00)		215.00	188.60	7.0%
(iv) Oggend en middag (08:00 tot 17:30)		215.00	188.60	7.0%

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGSL	BTW UITGESL	% VERHOOGING
(v) Middag en aand (14:00 tot 23:00)		265.00	232.46	7.0%
(vi) Heeldag (08:00 tot 23:00)		645.00	565.79	7.0%
(c) Huur van Netbalbane - Dieselfde as vir rugby				
Met die hef van toegangsgelde sowel as geen toegangsgelde.				
(d) Huur van Krieketvelde - Toegangsgelde gehef				
(i) Oggend (08:00 tot 13:00)		130.00	114.04	7.0%
(ii) Middag (14:00 tot 19:00)		130.00	114.04	7.0%
(iii) Aand (19:00 tot 23:00)		215.00	188.60	7.0%
(iv) Oggend en middag (08:00 tot 17:30)		535.00	469.30	7.0%
(v) Middag en aand (14:00 tot 23:00)		265.00	232.46	7.0%
(vi) Heeldag (08:00 tot 23:00)		640.00	561.40	7.0%
Geen toegangsgelde gehef				
(i) Oggend (08:00 tot 13:00)		130.00	114.04	7.0%
(ii) Middag (14:00 tot 19:00)		130.00	114.04	7.0%
(iii) Aand (19:00 tot 23:00)		130.00	114.04	7.0%
(iv) Oggend en middag (08:00 tot 17:30)		130.00	114.04	7.0%
(v) Middag en aand (14:00 tot 23:00)		215.00	188.60	7.0%
(vi) Heeldag (08:00 tot 23:00)		320.00	280.70	7.0%
(e) Netbal/Hokkie: Per seisoen		321.00	281.58	7.0%
(f) Huur van Krieketfasiliteite (Per seisoen - senior klubs)		910.00	798.25	7.0%
(g) Sosiale krieket		13.00	11.40	7.0%
(h) Sosiale krieket - liga		1,925.00	1,688.60	7.0%
(i) Huur van klubhuis		130.00	114.04	7.0%
Breëskade deposito		1,070.00	938.60	7.0%
8.4 Bongoletu/DYSELSDORP				
Krieket, sokker en rugbyklubs(per seisoen)		750.00	657.89	7.0%
(a) Huur van Rugby/Sokkervelde - Toegangsgelde gehef				
(i) Oggend (08:00 tot 13:00)		160.00	140.35	7.0%
(ii) Middag (14:00 tot 19:00)		160.00	140.35	7.0%
(iii) Aand (19:00 tot 23:00)		320.00	280.70	7.0%
(iv) Oggend en middag (08:00 tot 17:30)		320.00	280.70	7.0%
(v) Middag en aand (14:00 tot 23:00)		265.00	232.46	7.0%
(vi) Heeldag		320.00	280.70	7.0%
Geen toegangsgelde gehef				
(i) Oggend (08:00 tot 13:00)		130.00	114.04	7.0%
(ii) Middag (14:00 tot 19:00)		130.00	114.04	7.0%
(iii) Aand (19:00 tot 23:00)		215.00	188.60	7.0%
(iv) Oggend en middag (08:00 tot 17:30)		215.00	188.60	7.0%
(v) Middag en aand (14:00 tot 23:00)		265.00	232.46	7.0%
(vi) Heeldag (08:00 tot 23:00)		320.00	280.70	7.0%
(vii) Breëskade Deposito		1,070.00	938.60	7.0%
8 SWEMBADDENS				
Alle swembaddens				
(a) Daaglikse Tariewe				
	Volwassenes	8.50	7.46	7.0%
	Kinders onder 12	2.50	2.19	7.0%
(b) Maandelikse Tariewe				
	Volwassenes	110.00	96.49	7.0%
	Kinders onder 12	55.00	48.25	7.0%
(c) Seisoentariewe				
	Volwassenes	230.00	201.75	7.0%
	Kinders onder 12	115.00	100.88	7.0%
Gestremde asook spes. Staats ondersteunende skole - Gratis				
(d) Oefensessies: Per persoon				
(i) Skole - 4 ure per week (per uur)		48.00	42.11	7.0%
(ii) Swemklubs - 2 x 1 ½ uur		535.00	469.30	7.0%
(e) Swembad Byeenkomste				
(i) Per byeenkoms/gala		160.00	140.35	7.0%
(ii) Per Tweekamp byeenkoms/gala		85.00	74.56	7.0%

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
9	BEGRAAFPLAAS			
	(a) Teraardebestelling			
	(i) Volwassenes			
	Weeksdae	640.00	561.40	7.0%
	Naweke	980.00	859.65	7.0%
	*Perseel	580.00	508.77	7.0%
	(ii) Kinders			
	Kinders	425.00	372.81	7.0%
	(Onder 12 jaar) - Naweke	535.00	469.30	7.0%
	*Perseel	480.00	421.05	7.0%
	(iii) Doodgebore			
	Weeksdae	380.00	333.33	7.0%
	Naweke	425.00	372.81	7.0%
	*Perseel	375.00	328.95	7.0%
	BOETE: Verkeerde graf teraardebestelling	2,150.00	1,885.96	7.0%
	(b) Ekstra Diepte			
	(i) Kinders per addisionele 60cm	225.00	197.37	7.0%
	(ii) Volwassenes per addisionele 60cm	225.00	197.37	7.0%
	(c) Heropgrawe en toegooi van grafes			
	(i) Toegooi by afsterwe	640.00	561.40	7.0%
	(ii) Heropgrawe en toegooi	640.00	561.40	7.0%
	(iii) Heroopmaak van reeds gegrawe graf	535.00	469.30	7.0%
	(d) Vooruitverkoop van grafte			
	(i) Per graf	640.00	561.40	7.0%
	(ii) Voorbereiding van graf en toegooi met grond	640.00	561.40	7.0%
	(e) Onderhoud per graf jaarliks	1,700.00	1,491.23	7.0%
	(f) Grafsteenpermit	275.00	241.23	7.0%
	(g) Begrafnis begeleiding deur verkeersbeamptes			
	(i) 0- 3 ure	50.00		
	(ii) meer as 3 ure	250.00		
10	BIBLIOTEEK			
	(a) Boeteheffing per boek			
	(i) Boete per boek/biblioteek materiaal, rolprente en videos per week of gedeelte van die week tot 'n maksimum boete van R 30.00	2.15	1.89	7.0%
	(ii) Besprekingsgelde Biblioteek materiaal per item	5.35	4.69	7.0%
	(iii) Gerekenariseerde leningskaarte	27.00	23.68	7.0%
	(iv) Ledegeld - Landelike lede			
	Volwassenes	55.00	48.25	7.0%
	Kinders	25.00	21.93	7.0%
	Buiteleners (Deposito's op boeke) per jaar	270.00	236.84	7.0%
	(b) Huur van saal			
	(i) Diens- en Kultuurorganisasies: Per geleentheid	265.00	232.46	7.0%
	(ii) Ander	215.00	188.60	7.0%
11	STADBEPLANNING DEPARTEMENT - DIVERSE			
	(a) Maak van afdrukke: -			
	(i) A0 papier	160.50	140.79	7.0%
	A1papier	85.60	75.09	7.0%
	A2 papier	64.20	56.32	7.0%
	(ii) A3 papier	53.50	46.93	7.0%
	A4 papier	21.40	18.77	7.0%
12	ELEKTRISITEITSDPARTEMENT - DIVERSE			
	(a) Hang van baniere	492.20	431.75	7.0%
	(i) KKNK			

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOG
	- Gebruik van mobiele hysapparaat per uur	208.65	183.03	7.0%
	- operateur vir hysapparaat per uur	197.95	173.64	7.0%
	- assistent vir operateur per uur	48.15	42.24	7.0%
	- Arbeider per uur	42.80	37.54	7.0%
	na ure is tarief x 1.5 en Sondae + Vakansiedae tarief x 2			
	(b) Plakkate: Deposito	481.50	422.37	7.0%
13	DEPARTEMENT: ADMINISTRASIE			
	(a) Inligtingsgelde - Sertifikate			
	(i) waardasie sertifikate(deurnishuishoudings gratis)	65.00	57.02	7.0%
	(ii) uiklarings sertifikate	110.00	96.49	7.0%
	(iii) aktes soek per akte	27.00	23.68	7.0%
	(iv) Bankwaarborge Voorsien	535.00	469.30	7.0%
	(b) Aanvullende waardasie			
	Hersieningsfooi op versoek van grondeienaar	267.50	234.65	7.0%
	(c) Opsporing van inligting per uur of gedeelte	235.00	206.14	7.0%
	(d) Komperdrukstuk van name en adresse van verbruikers	1,600.00	1,403.51	7.0%
	(e) Duplikaat rekeninge	21.50	18.86	7.0%
	(f) Fotostatiese afdrukke - A3			
	A3	6.50	5.70	7.0%
	A4	4.50	3.95	7.0%
	(g) Verhuring van kandelare			
	Per aansoek	140.00	122.81	7.0%
	Per kandelaar	140.00	122.81	7.0%
	(h) Bouplanlyste	278.20	244.04	7.0%
	(i) Boetes/Rente op laat betalings			
	rente op agterstallige rekeninge word maandeliks gehef teen die prima uitleen koers			
	(j) Tjeks geweier deur bank			
	(die fooie deur die bank gehef plus administratiewe fooi van R20 + VAT is betaalbaar ten opsigte van tjeks geweier deur bank)			
	(k) Vergoeding vir verstrekking van inligting			
	(vergoeding betaalbaar aan persone wat gebeurlikhede aanmeld wat tot suksesvolle bevestiging / skulderkenning of vervolging lei.)			
	(1) onwettige water of elektrisiteit verbruik	535.00	469.30	7.0%
	(2) beskadiging of diefstal van munisipale bates	535.00	469.30	7.0%
	(l) Subsidie Deurnishuishoudings			
	1. Elektrasiteit 70 kilowatt per uur Per Erf per Huishouding			
	2. 6 kilo liter Per Erf per Huishouding			
	3. Vullisverwydering: tarief per jaar Per Erf per Huishouding			GRATIS
	4. Riool : 1 pan tarief Per Erf per Huishouding			GRATIS
	5. Belasting : waardasie tot R70 000 Per Erf per Huishouding			GRATIS
	6. Water Landelik: Die Rand waarde van 6KL waar aansluitings binne 5m van wonings is op versoek van eienaar van grond waar woning geleë is.			
	(m) Deernis Huishoudings: <u>Definisie</u> - 'n Huishouding kwalifiseer vir subsidie soos volg:			
	(i) Totale bruto inkomste mag nie R3000 oorskry			
	(ii) Die gemiddelde elektrisiteitsverbruik per maand mag nie 500Kwh oorskry nie			
	(iii) Die gemiddelde water verbruik per maand mag nie 20KL oorskry nie			
14	BRANDWEERGELDE			
	(a) Besighede, Nywerhede, Woonstelle en Buite Munisipale gebied			
	(i) Basiese fooie - per brand	535.00	469.30	7.0%
	(ii) Uur-tarief vanaf brandweerstasie verlaat tot terugkeer per voertuig plus mannekrag per uur.	1,337.50	1,173.25	7.0%
	(iii) Reistarief vanaf stasie na brand en terug per kilometer	45.00	39.47	7.0%
	(iv) Koste van Brandblussers en chemikalie verbruik (werklike kostes plus 15% administratiewe fooie plus BTW)			

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGSL	BTW UITGESL	% VERHOOGING
	In gevalle waar die watervragmotor binne die munisipale gebied gebruik word en daar nie in die onmiddellike omgewing van die brand krane beskikbaar is nie, word geen tarief vir die watervragmotor gehef nie.			
	(b) Woonhuise, voertuie en ander gevalle Binne Munisipale gebied			
	(i) Basiese fooi - brand	560.00	491.23	7.0%
	(ii) Uurtarief vanaf brandweerstasie verlaat tot terugkeer (per voertuig) per uur	1,335.00	1,171.05	7.0%
	(iii) Reistarief vanaf stasie na brand en terug per km	45.00	39.47	7.0%
	(iv) Koste van Brandblussers en chemikalië verbruik (werklike koste plus 15%administratiewe fooi plus BTW)			
15	PARKEER METERS			
	(i) 30 minute	1	0.88	
	(ii) 60 minute	2	1.75	
16	OPGAARDAMME			
	A. Rus - en - Vrede			
	(a) Toegangsgelde na waterval en piekniekterrein			
	(i) Voertuie met 16+ insittendes	176.00	154.39	7.0%
	(ii) Voertuie met 7-16 insittendes	70.00	61.40	7.0%
	(iii) Voertuie met 1-6 insittendes	40.00	35.09	7.0%
	B. Raubenheimerdam			
	(a)Visvang - permitte per dag per persoon	45.00	39.47	7.0%
17	ADMINISTRASIE :			
	STADSBEPLANNING & BOUBEHEER			
	(a) Bouplanne			
	(i) Minimum fooie			
	(a) <80m ² (Ingesluit ondergeskikte bouwerk)	110.00	96.49	7.0%
	(b) >80m ²	375.00	328.95	7.0%
	(ii) Nuwe geboue,uitbreidings of verandering per m ²			
	(a) <80m ² (Ingesluit ondergeskikte bouwerk)	R11/m ²		
	(b) >80m ²	R23/m ²		
	(iii) Advertensietekens minimum planfooi	320.00	280.70	7.0%
	(iv) Steier - en sluitingslisensies uitgesluit			
	werklike koste plus 15% administratiewe fooi plus BTW in geval	320.00	280.70	7.0%
	van enige ander koste as direk gevolg			
	(v) Bouersdeposito / sypaadjie deposito	1,070.00	938.60	7.0%
	STADSBEPLANNING:VERANDERING VAN GRONDGEBRUIK EN ONDERVERDELING			
	(i)Advertensiekoste (uitgesluit huiswinkels) indien van toepassing	2,140.00	1,877.19	7.0%
	(a) huiswinkels	535.00	469.30	7.0%
	(b) ander tydelike grondgebruik veranderings	2,140.00	1,877.19	7.0%
	(ii) Permanente afwykende gebruike:			
	(a) 2de woondheid & ander	2,140.00	1,877.19	7.0%
	(b) Advertensie (indien van toepassing)	2,140.00	1,877.19	7.0%
	(iii) Hersonering en Vergunningsgebruik	2,675.00	2,346.49	7.0%
	Advertensie koste	4,065.00	3,565.79	7.0%
	(iv) Onderverdelings			
	(a) tot en met 20 erwe plus addisionele advertensiekoste	1,605.00	1,407.89	7.0%
	(b) vir elke bykomende erf bo 20 erwe	325.00	285.09	7.0%
	(c) Advertensiekoste (Afhangend van geval)	R 2,300		
	(v)Afwykings tov boulyne			
	- Erwe kleiner as 500 m	215.00	188.60	7.0%
	- Erwe 500 - 750 m	320.00	280.70	7.0%
	- Erwe groter 750 - m	425.00	372.81	7.0%
	- Adertensiekoste in geval van besware(indien van toepassing)	2,150.00	1,885.96	7.0%
	(vi) bouplanlyste	320.00	280.70	7.0%
	(vii)Heffing t.o.v infrastruktuur			

		2013-2014		
BESKRYWINGS		R	R	%
		BTW INGS	BTW UITGES	% VERHOOGING
	(a) Tweede wooneenheid .per eenheid en buitegebou met toilet geriewe	4,815.00	4,223.68	7.0%
	(b) Onderverdeling per nuut geskepte erf	8,560.00	7,508.77	7.0%
	(c) Nuwe woonstelle/Deeltitel per woon eenheid	8,560.00	7,508.77	7.0%
	(d) Hersonerling van gastehuisse/hotelle - R1500 per gastekamer	6,450.00	5,657.89	7.0%
	(e) Nuwe oorde per wooneenheid	8,560.00	7,508.77	7.0%
	(f) Lasbeheer skakelaar by warmwater silinder per eenheid groter as 120 vierkante meter	2,140.00	1,877.19	7.0%
	(viii) Strydingsheffing in geval waar onwettige grond gebruik en advertensies gekondeer word			
	(a) Minimum	3,210.00	2,815.79	7.0%
	(b) Maksimum	20% van ontwikkelingskoste		
18	WERKSKEPPING			
	a) Kopie van tender/kwotasie dokument			
	(i) Minder as 50 bladsye	100.00	87.72	NUUT
	(ii) Tussen 51-100 bladsye	180.00	157.89	NUUT
	(iii) Meer as 100 blasye	300.00	263.16	NUUT
19	DYSELSDORP & DE RUST BEGRAAFPLAAS			
A	Teraardebestedings			
	(i) Volwasse Perseel	270.00	236.84	7.0%
	(ii) Kind onder 12 Perseel	280.00	245.61	7.0%
	(iii) Kind onder 12 Perseel	215.00	188.60	7.0%
	Heropgrawe en toegooi van grafte	160.00	140.35	7.0%
	Toegooi by afsterwe			
	Heropgrawe en toegooi van grafte	235.00	206.14	7.0%
	Heroopmaak van reeds gegrawe	485.00	425.44	7.0%
	Vooruitverkoop van grafte	325.00	285.09	7.0%
	Per graf			
	Grafsteen permit	325.00	285.09	7.0%
		165.00	144.74	7.0%

KANGO BERGOORD TARIEWE 2013/14					
KANGO BERGOORD	2013-14				
	Binne seisoen		Buite seisoen		%Increase
	BTW ING	BTW UITG	BTW ING	BTW UITG	
CHALETS					
1/2 Persone	551.40	483.68	485.75	426.10	8.50%
3 Persone	584.22	512.47	518.58	454.89	8.50%
4 Persone	618.23	542.31	551.40	483.68	8.50%
5 Persone	649.86	570.05	584.22	512.47	8.50%
6 Persone	682.68	598.84	617.04	541.26	8.50%
HOUT HUTTE					
1/2 Persone	649.86	570.05	551.40	483.68	8.50%
3 Persone	682.68	598.84	584.22	512.47	8.50%
4 Persone	715.50	627.63	617.04	541.26	8.50%
TENTE					
1 tot 4 persone	173.06	151.80	164.11	143.95	8.50%
Tent + krag	196.93	172.74	190.36	166.99	8.50%
Per addisionele persoon tot 'n maksimum van 8 persone	26.26	23.03	26.26	23.03	8.50%
KARAVANE					
1 tot 4 persone	196.93	172.74	190.36	166.99	8.50%
Per addisionele persoon tot 'n maksimum van 8 persone	26.26	23.03	26.26	23.03	8.50%
(b) Jeugsentrum - maksimum 100 persone					
(i) Konferensies/Lesings/Vergaderings (08:00 tot 17:00)					
Skole: per persoon	38.07	33.40	38.07	33.40	8.50%
Ander groepe: per persoon	38.07	33.40	38.07	33.40	8.50%
(c) Konferensies per dag	656.43	575.81	656.43	575.81	8.50%
(d) Ontspanningsaal					
(i) Sonder kombuis fasaliteite	485.75	426.10	485.75	426.10	8.50%
plus per volwassene per nag	21.48	18.84	21.48	18.84	8.50%
plus per kind per nag	11.94	10.47	11.94	10.47	8.50%
(ii) Met kombuis fasaliteite (per dag)	656.43	575.81	656.43	575.81	8.50%
plus per volwassene per nag	21.48	18.84	21.48	18.84	8.50%
plus per kind per nag	11.94	10.47	11.94	10.47	8.50%
(e) Ander					
(i) Breekskadedeposito	173.06	151.80	173.06	151.80	8.50%
Ontspanningsgeriewe					
Putt-putt	21.48	18.84	21.48	18.84	8.50%
per halfuur	21.48	18.84	21.48	18.84	8.50%
hengel	53.71	47.11	53.71	47.11	8.50%
(ii) % korting t.o.v. senior Burger uitstap	30%				
(iii) % korting t.o.v. liggaamlik/geestelike gestremde skole en erkende inrigtings	50%				
(f) Dagbesoekers (Slegs 08:00 tot 18:00 t)					
Geen voetgangers					
(i) Per voertuig (maks. 10 persone)	26.26	23.03	26.26	23.03	8.50%
(ii) Per persoon					
Volwassene	23.87	20.94	23.87	20.94	8.50%
Kinders vanaf 3 skoolgaande	14.32	12.56	14.32	12.56	8.50%
Kinder onder 3 jaar					
(g) Waterval					
(i) Voertuig 16+ persone	173.06	151.80	173.06	151.80	8.50%
(ii) Voertuig 7-16 persone	65.64	57.58	65.64	57.58	8.50%
(iii) Voertuig 1-6	41.77	36.64	41.77	36.64	8.50%
(h) Breekskade/sleutel deposito					
(i) Chalets	14.44	12.67	14.44	12.67	8.50%
(ii) Jeugsentrum	173.06	151.80	173.06	151.80	8.50%
(i) Deposito/terugbetaling (% van oorspronklike bedrag betaal)					
(i) Deposito vir bespreking	50%				
(ii) Terugbetaling van geld betaal					
(a) Kanselleer 15 dae en meer voor aanvangsdatum	80%				
(b) Kanselleer 14 dae en minder voor aanvangsdatum	80%				
en dood en/of ernstige siekte/besering moet dokumentêr bewys word					

BRIDGTON TOERISTE OORD					
2013-14					
FASILITEIT	Binne seisoen		Buite seisoen		%Increase
	BTW ING	BTW UITG	BTW ING	BTW UITG	
CHALETS					
Per persoon per nag	460.00	403.51	370.00	324.56	8.00%
				4.00	
SAAL					
Per Dag	440.00	385.96	350.00	307.02	8.00%
KOMBUIS					
Per Dag	220.00	192.98	180.00	157.89	8.00%
SLAAPSAAL					
Per persoon per nag	60.00	52.63	50.00	43.86	8.00%
TENTE					
Per nag	110.00	96.49	90.00	78.95	8.00%
Bespreking van 5 of meer Chalets kwalifiseer vir n 10% afslag					

**DE RUST & DYSELSDORP
TARIEWE 2013/2014**

DE RUST EN DYSELSDORP		2013-2014		% VERHOOGING
	Gemeenskapsaal	BTW INGS	BTW UITG	
1	Breekskade deposito	657.00	577.00	8.5%
2	Danse	394.00	346.00	8.5%
3	Politieke vergaderings	394.00	346.00	8.5%
4	Ander geslote vergaderings	394.00	346.00	8.5%
5	Troues sonder danse	394.00	346.00	8.5%
6	Troues met danse	526.00	462.00	8.5%
7	Saalhuur welsynsorganisasies	197.00	173.00	8.5%
8	Filmvertonings - Ander	394.00	346.00	8.5%
9	Skoolfunksies, Kerkdienste & Begrafnisse	132.00	116.00	8.5%
10	Middag Bazaar	132.00	116.00	8.5%
11	Aand Bazaar	197.00	173.00	8.5%
12	Uitstallings & seminare	263.00	231.00	8.5%
13	Partytjies sonder danse	263.00	231.00	8.5%
14	Opvoerings - Plaaslik	263.00	231.00	8.5%
15	Opvoerings - Ander	329.00	289.00	8.5%
16	Sportbyeenkomste	263.00	231.00	8.5%
17	Gebruik van kombuis sonder breekgoed	197.00	173.00	8.5%
18	Verkiessings	890.00	781.00	8.5%
19	Buitengewone versoeke	-	-	
	Stoel per dag	27.00	24.00	8.5%
	Tafel per dag	132.00	116.00	8.5%

KKRWVS			
WATERTARIEFSTRUKTUUR VIR 2013/2014			
	2012/2013 BTW INGESL	2013/2014 BTW INGESL	% VERHOOGING
	R	R	%
1. GROOTMAAKVERKOPE AAN WATERDIENSTE OWERHEDE			
a) Oudtshoorn Munisipaliteit	4.93	5.32	8%
b) Kannaland Munisipaliteit	4.93	5.32	8%
2. Alle ander verbruikers			
a) Besikbaarheidsheffing p.m per aansluiting	56.43	60.94	8%
b) Maandelikse watertariewe per aansluitingspunt			
0 - 30 kl	4.93	5.32	8%
31 - 75 kl	6.57	7.09	8%
76 - 150 kl	9.20	9.93	8%
> 150 kl	11.17	12.06	8%
Huishoudelike Groepsbehuising(woonstelle dorpshuise aftree-oorde en skole wat grootmaat gemeet word) per kl. Landelik - eenmalige opsie	6.60	7.13	8%
DIENTARIEWE VIR 2013/2014			
	BTW INGESL	BTW INGESL	
1. (a) Koste vir die aanbring, vervanging en/of verandering van 'n aftappunt en vir die verandering van die grootte van 'n wateraansluitingspunt en/of 'n watermeterinstallasie	2544/aftappunt	2544/aftappunt	
(b) Kleuterskole:10% van die bedrag soos in (a) hierbo			
2. Uitroepkoste per uur of gedeelte daarvan (slegs van toepassing indien die fout aan die verbruikerskant van die aftappunt blyk te wees)			
(i) Kantoorure	328.46	354.73	8%
(ii) Na-ure	564.95	610.14	8%
(iii) Sondae/publieke vakansiedae	525.53	567.57	8%
3. Koste van toets van 'n watermenter indien uitgevoer op versoek van die verbruiker en slegs van toepassing indien die fout minder as 4 % is.	Werklike koste	Werklike koste	
4. Huurgeld vir die benutting van servituutvoorregte deur instansies by radioherleestasies van die skema.	Soos kontraktueel ooreengekom	Soos kontraktueel ooreengekom	
5. Waterdeposito	394.15	425.68	8%
NOODTARIEF: SLEGS VAN TOEPASSING IN GEVALLE WAAR DIE VOLUME VAN DIE RAUBENHEIMERDAM EN/OF DE RUST WATERBRON DAAL TOT MINDER AS 45% VAN SY	TARIEF + 50%		
KRISISTARIEF: SLEGS VAN TOEPASSING WAAR DIE VOLUME VAN DIE RAUBENHEIMER EN/OF DE RUST WATERBRON DAAL TOT MINDER AS 27% VAN SY VOLVOORRAADVLAKE	TARIEF + 75%		
KRISISTARIEF: SLEGS VAN TOEPASSING WAAR DIE VOLUME VAN DIE RAUBENHEIMER EN/OF DE RUST WATERBRON DAAL TOT MINDER AS 27% VAN SY VOLVOORRAADVLAKE	TARIEF + 100%		

ANNEXURE B - Budget Schedule A1-A10

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Financial Performance										
Property rates	34 351	37 145	40 934	50 495	51 220	51 220	51 220	53 990	56 744	59 524
Service charges	144 939	177 812	214 047	246 800	246 260	246 260	246 260	258 467	276 815	296 343
Investment revenue	6 662	3 402	2 645	1 900	1 750	1 750	1 750	2 451	2 576	2 702
Transfers recognised - operational	41 426	61 159	56 587	66 466	75 995	75 995	75 995	85 939	86 393	92 539
Other own revenue	16 756	12 948	15 800	30 474	34 409	34 409	34 409	35 336	37 150	38 980
Total Revenue (excluding capital transfers and contributions)	244 134	292 466	330 013	396 135	409 634	409 634	409 634	436 184	459 678	490 088
Employee costs	94 535	114 874	128 081	131 701	131 194	131 194	131 194	136 625	142 435	149 453
Remuneration of councillors	5 731	5 888	7 325	7 608	7 769	7 769	7 769	8 132	8 547	8 966
Depreciation & asset impairment	16 162	17 589	19 892	12 122	20 389	20 389	20 389	21 638	22 406	23 526
Finance charges	11 044	9 546	9 286	10 978	8 929	8 929	8 929	9 752	7 432	6 611
Materials and bulk purchases	61 010	80 753	101 341	102 935	103 920	103 920	103 920	112 234	121 212	130 909
Transfers and grants	-	-	-	1 000	1 000	1 000	1 000	1 350	1 576	1 851
Other expenditure	87 599	104 811	100 867	140 595	151 403	151 403	151 403	161 472	177 595	186 799
Total Expenditure	276 080	333 460	366 792	406 939	424 605	424 605	424 605	451 203	481 204	508 116
Surplus/(Deficit)	(31 946)	(40 994)	(36 779)	(10 804)	(14 970)	(14 970)	(14 970)	(15 019)	(21 525)	(18 028)
Transfers recognised - capital	19 632	15 685	30 944	36 880	43 136	43 136	43 136	47 824	44 308	61 717
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(12 314)	(25 309)	(5 835)	26 076	28 166	28 166	28 166	32 805	22 783	43 689
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(12 314)	(25 309)	(5 835)	26 076	28 166	28 166	28 166	32 805	22 783	43 689
Capital expenditure & funds sources										
Capital expenditure	35 103	45 739	35 007	65 269	70 577	70 577	70 577	50 954	49 028	77 117
Transfers recognised - capital	19 632	15 685	30 944	36 880	43 475	43 475	43 475	47 374	44 308	61 717
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	30 053	-	27 176	24 326	24 326	24 326	2 530	-	13 200
Internally generated funds	15 472	-	4 063	1 213	2 777	2 777	2 777	1 050	4 720	2 200
Total sources of capital funds	35 103	45 739	35 007	65 269	70 578	70 578	70 578	50 954	49 028	77 117
Financial position										
Total current assets	109 445	127 104	79 705	97 601	97 601	97 601	97 601	93 879	94 787	93 970
Total non current assets	574 894	605 165	627 758	341 921	347 229	347 229	347 229	443 178	492 206	569 324
Total current liabilities	71 191	90 521	74 999	60 166	60 166	60 166	60 166	56 930	59 930	53 000
Total non current liabilities	158 719	211 376	200 257	150 201	150 201	150 201	150 201	133 604	124 584	126 933
Community wealth/Equity	454 428	430 371	432 207	229 155	234 463	234 463	234 463	346 523	402 480	483 361
Cash flows										
Net cash from (used) operating	(3 702)	24 800	10 784	44 333	52 895	52 895	52 895	59 079	49 748	71 697
Net cash from (used) investing	(34 847)	(49 908)	(34 948)	(65 209)	(69 477)	(69 477)	(69 477)	(49 454)	(47 452)	(75 463)
Net cash from (used) financing	(7 074)	38 116	(9 260)	18 510	18 510	18 510	18 510	(10 217)	(10 530)	2 319
Cash/cash equivalents at the year end	35 981	48 988	15 564	38 134	42 428	42 428	42 428	41 836	33 602	32 154
Cash backing/surplus reconciliation										
Cash and investments available	35 981	48 988	15 564	40 500	40 500	40 500	40 500	41 000	48 000	52 000
Application of cash and investments	(34 236)	(20 254)	(19 825)	(15 613)	(14 136)	(14 136)	(15 494)	(13 683)	(7 974)	(2 436)
Balance - surplus (shortfall)	70 217	69 242	35 390	56 113	54 636	54 636	55 994	54 683	55 974	54 436
Asset management										
Asset register summary (WDV)	87 089	86 655	86 167	313 818	319 126	319 126	443 178	443 178	492 206	569 323
Depreciation & asset impairment	16 162	17 589	19 892	12 122	20 389	20 389	21 638	21 638	22 406	23 526
Renewal of Existing Assets	28 735	-	-	28 921	34 200	34 200	34 200	13 299	22 420	41 117
Repairs and Maintenance	16 669	12 522	12 672	14 299	14 347	14 347	15 578	15 578	16 524	17 408
Free services										
Cost of Free Basic Services provided	11 287	16 479	18 207	13 747	13 747	13 747	14 081	14 081	14 799	15 524
Revenue cost of free services provided	10 709	19 952	19 170	15 915	15 915	15 915	16 126	16 126	16 949	17 779
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

WC045 Oudtshoorn - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
Governance and administration		102 487	100 930	119 640	160 056	181 314	181 314	192 637	199 947	227 178
Executive and council		102 487	100 930	119 640	112 321	130 094	130 094	138 646	143 203	167 654
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		-	-	-	47 735	51 220	51 220	53 990	56 744	59 524
Community and public safety		2 077	16 983	17 801	2 390	1 971	1 971	2 053	2 158	2 263
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		1 834	1 843	1 865	2 390	1 971	1 971	2 053	2 158	2 263
Public safety		-	15 140	15 935	-	-	-	-	-	-
Housing		243	0	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6 017	-	-	17 463	16 673	16 673	18 721	19 711	20 677
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 017	-	-	17 463	16 673	16 673	18 721	19 711	20 677
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		153 184	190 238	223 517	253 106	252 813	252 813	270 597	282 171	301 687
Electricity		96 111	120 464	145 920	169 952	169 555	169 555	179 770	194 104	209 580
Water		33 933	38 496	43 341	46 165	45 319	45 319	49 799	44 946	46 874
Waste water management		15 077	20 652	22 237	23 972	24 606	24 606	26 689	28 050	29 424
Waste management		8 063	10 625	12 018	13 017	13 333	13 333	14 339	15 070	15 809
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	263 766	308 151	360 957	433 015	452 770	452 770	484 008	503 986	551 805
Expenditure - Standard										
Governance and administration		88 988	85 937	85 907	99 320	106 044	106 044	107 618	108 750	112 974
Executive and council		56 528	47 069	43 178	55 943	65 967	65 967	68 565	68 919	71 094
Budget and treasury office		15 841	19 466	24 152	21 315	24 362	24 362	23 604	24 220	25 347
Corporate services		16 620	19 403	18 577	22 063	15 714	15 714	15 449	15 612	16 532
Community and public safety		37 436	66 535	67 539	79 604	88 544	88 544	96 914	108 326	114 192
Community and social services		12 684	13 986	14 535	14 842	16 345	16 345	17 529	19 930	21 025
Sport and recreation		12 486	13 619	16 355	17 698	17 326	17 326	17 423	18 493	19 479
Public safety		10 334	21 298	23 821	28 408	27 698	27 698	31 127	33 670	35 642
Housing		1 932	17 633	12 829	18 657	27 176	27 176	30 835	36 233	38 046
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		32 952	28 516	40 964	41 724	45 236	45 236	48 703	53 918	56 613
Planning and development		6 875	12 341	16 710	21 794	19 781	19 781	20 691	26 406	27 745
Road transport		26 077	16 175	24 254	19 930	25 455	25 455	28 012	27 513	28 868
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		115 401	150 853	170 554	184 388	182 156	182 156	194 989	207 108	221 084
Electricity		73 974	92 989	115 283	126 677	123 404	123 404	135 538	145 643	156 470
Water		20 007	26 137	24 998	26 515	27 936	27 936	28 288	29 787	31 316
Waste water management		10 401	10 534	13 687	14 638	13 887	13 887	15 049	15 816	16 592
Waste management		11 019	21 193	16 586	16 558	16 929	16 929	16 115	15 863	16 706
Other	4	1 302	1 619	1 828	1 903	2 624	2 624	2 979	3 101	3 253
Total Expenditure - Standard	3	276 080	333 460	366 792	406 939	424 605	424 605	451 203	481 204	508 116
Surplus/(Deficit) for the year		(12 314)	(25 309)	(5 835)	26 076	28 166	28 166	32 805	22 783	43 689

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

WC045 Oudtshoorn - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	102 487	109 989	119 640	160 056	181 313	181 313	192 637	199 947	227 178
Vote 2 - FINANCE AND ADMIN		-	-	-	-	-	-	-	-	-
Vote 3 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 4 - PUBLIC SAFETY		6 017	6 153	15 935	17 463	16 674	16 674	18 721	19 711	20 677
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - SPORT & RECREATION		1 834	1 843	1 865	2 391	1 970	1 970	2 053	2 158	2 263
Vote 7 - HOUSING		243	0	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		8 063	10 625	12 018	13 017	13 333	13 333	14 339	15 070	15 809
Vote 9 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 10 - WASTE WATER MANAGEMENT		15 077	20 652	22 237	23 972	24 607	24 607	26 689	28 050	29 424
Vote 11 - WATER STORAGE		24 979	30 502	35 883	37 793	37 406	37 406	37 433	39 342	41 270
Vote 12 - ELECTRICITY		96 111	120 393	145 920	169 952	169 554	169 554	179 770	194 104	209 580
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
Vote 14 - KLEIN KAROO RURAL WATERSCHHEME		8 954	7 994	7 458	8 372	7 913	7 913	12 366	5 604	5 604
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	263 766	308 151	360 957	433 015	452 770	452 770	484 008	503 986	551 805
Expenditure by Vote to be appropriated										
Vote 1 - EXECUTIVE AND COUNCIL	1	60 693	62 324	45 486	60 598	68 320	68 320	68 565	68 919	71 094
Vote 2 - FINANCE AND ADMIN		31 116	36 861	40 407	38 722	37 726	37 726	39 053	39 832	41 879
Vote 3 - PLANNING & DEVELOPMENT		6 875	12 341	16 710	21 794	19 781	19 781	20 681	26 406	27 745
Vote 4 - PUBLIC SAFETY		10 334	12 311	23 821	28 408	27 697	27 697	31 127	33 670	35 642
Vote 5 - COMMUNITY AND SOCIAL SERVICES		9 863	9 899	14 549	14 842	16 344	16 344	17 529	19 930	21 025
Vote 6 - SPORT & RECREATION		12 486	13 619	16 355	17 698	17 327	17 327	17 423	18 493	19 479
Vote 7 - HOUSING		1 932	17 633	12 829	18 657	27 176	27 176	30 835	36 233	38 046
Vote 8 - WASTE MANAGEMENT		11 019	21 197	16 586	16 558	16 929	16 929	16 115	15 863	16 706
Vote 9 - ROAD TRANSPORT		26 077	16 030	24 254	19 930	25 455	25 455	28 012	27 513	28 868
Vote 10 - WASTE WATER MANAGEMENT		10 401	10 534	13 687	14 638	13 887	13 887	15 049	15 816	16 592
Vote 11 - WATER STORAGE		13 525	16 706	18 683	17 663	18 940	18 940	19 275	20 314	21 379
Vote 12 - ELECTRICITY		73 974	92 992	115 283	126 677	123 404	123 404	135 538	145 643	156 470
Vote 13 - OTHER		1 302	1 619	1 828	1 903	2 624	2 624	2 979	3 101	3 253
Vote 14 - KLEIN KAROO RURAL WATERSCHHEME		6 482	9 395	6 315	8 851	8 997	8 997	9 013	9 473	9 937
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	276 080	333 460	366 792	406 939	424 605	424 605	451 203	481 204	508 116
Surplus/(Deficit) for the year	2	(12 314)	(25 309)	(5 835)	26 076	28 166	28 166	32 805	22 783	43 689

References

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

WC045 Oudtshoorn - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Revenue By Source											
Property rates	2	34 351	37 145	40 934	50 495	51 220	51 220	51 220	53 990	56 744	59 524
Property rates - penalties & collection charges											
Service charges - electricity revenue	2	93 144	114 553	141 184	167 886	168 042	168 042	168 042	178 140	192 391	207 782
Service charges - water revenue	2	27 779	34 389	37 047	42 205	41 211	41 211	41 211	40 384	42 444	44 523
Service charges - sanitation revenue	2	12 833	16 571	17 508	23 972	24 206	24 206	24 206	26 139	27 472	28 818
Service charges - refuse revenue	2	5 611	7 550	8 352	12 738	12 800	12 800	12 800	13 804	14 509	15 219
Service charges - other		5 572	4 749	9 956		-	-	-			
Rental of facilities and equipment		813	2 301	1 737	2 115	2 259	2 259	2 259	2 506	2 633	2 763
Interest earned - external investments		6 662	3 402	2 645	1 900	1 750	1 750	1 750	2 451	2 576	2 702
Interest earned - outstanding debtors		2 360	4 690	5 044	4 081	4 830	4 830	4 830	5 020	5 276	5 535
Dividends received						-	-	-			
Fines					2 200	1 200	1 200	1 200	2 495	2 657	2 788
Licences and permits					15 245	15 445	15 445	15 445	16 173	16 997	17 830
Agency services		3 527	4 051	4 180		-	-	-			
Transfers recognised - operational		41 426	61 159	56 587	66 466	75 995	75 995	75 995	85 939	86 393	92 539
Other revenue	2	10 055	1 906	4 839	6 833	9 575	9 575	9 575	7 642	8 010	8 410
Gains on disposal of PPE						1 100	1 100	1 100	1 500	1 577	1 654
Total Revenue (excluding capital transfers and contributions)		244 134	292 466	330 013	396 135	409 634	409 634	409 634	436 184	459 678	490 088
Expenditure By Type											
Employee related costs	2	94 535	114 874	128 081	131 701	131 194	131 194	131 194	136 625	142 435	149 453
Remuneration of councillors		5 731	5 888	7 325	7 608	7 769	7 769	7 769	8 132	8 547	8 966
Debt impairment	3	3 264	3 678	5 603	8 847	8 847	8 847	8 847	13 122	13 792	14 467
Depreciation & asset impairment	2	16 162	17 589	19 892	12 122	20 389	20 389	20 389	21 638	22 406	23 526
Finance charges		11 044	9 546	9 286	10 978	8 929	8 929	8 929	9 752	7 432	6 611
Bulk purchases	2	60 339	77 634	101 206	102 935	103 920	103 920	103 920	112 234	121 212	130 909
Other materials	8	671	3 119	135							
Contracted services		6 970	10 831	12 464	25 956	25 328	25 328	25 328	27 634	30 246	32 040
Transfers and grants		-	-	-	1 000	1 000	1 000	1 000	1 350	1 576	1 851
Other expenditure	4, 5	77 365	90 302	82 800	105 792	117 228	117 228	117 228	120 715	133 557	140 292
Loss on disposal of PPE											
Total Expenditure		276 080	333 460	366 792	406 939	424 605	424 605	424 605	451 203	481 204	508 116
Surplus/(Deficit)		(31 946)	(40 994)	(36 779)	(10 804)	(14 970)	(14 970)	(14 970)	(15 019)	(21 525)	(18 028)
Transfers recognised - capital		19 632	15 685	30 944	36 880	43 136	43 136	43 136	47 824	44 308	61 717
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(12 314)	(25 309)	(5 835)	26 076	28 166	28 166	28 166	32 805	22 783	43 689
Taxation											
Surplus/(Deficit) after taxation		(12 314)	(25 309)	(5 835)	26 076	28 166	28 166	28 166	32 805	22 783	43 689
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(12 314)	(25 309)	(5 835)	26 076	28 166	28 166	28 166	32 805	22 783	43 689
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(12 314)	(25 309)	(5 835)	26 076	28 166	28 166	28 166	32 805	22 783	43 689

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method

WC045 Oudtshoorn - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		573	91	14	178	357	357	357	-	-	-
Vote 2 - FINANCE AND ADMIN		1 814	1 599	18	976	1 016	1 016	1 016	600	-	-
Vote 3 - PLANNING & DEVELOPMENT		6 460	6 863	17 150	20 695	23 035	23 035	23 035	12 605	600	500
Vote 4 - PUBLIC SAFETY		467	1 324	-	-	230	230	230	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		575	748	-	327	326	326	326	-	-	-
Vote 6 - SPORT & RECREATION		2 491	5 919	30	-	-	-	-	-	-	-
Vote 7 - HOUSING		173	15	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		60	350	-	3 416	2 966	2 966	2 966	-	1 000	1 500
Vote 9 - ROAD TRANSPORT		11 607	17 576	12 382	10 554	15 185	15 185	15 185	12 349	23 570	41 117
Vote 10 - WASTE WATER MANAGEMENT		4 030	3 009	996	8 038	5 773	5 773	5 773	1 400	-	-
Vote 11 - WATER STORAGE		2 462	4 575	3 021	15 922	15 614	15 614	15 614	18 000	20 000	30 000
Vote 12 - ELECTRICITY		3 556	3 448	1 397	5 117	5 968	5 968	5 968	6 000	3 858	4 000
Vote 13 - OTHER		53	185	-	47	87	87	87	-	-	-
Vote 14 - KLEIN KAROO RURAL WATERSCHHEME		782	38	-	-	20	20	20	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	35 103	45 739	35 007	65 269	70 578	70 578	70 578	50 954	49 028	77 117
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		-	-	-	-	-	-	-	-	-	-
Vote 3 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 4 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 6 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 7 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 9 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 10 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 11 - WATER STORAGE		-	-	-	-	-	-	-	-	-	-
Vote 12 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-
Vote 14 - KLEIN KAROO RURAL WATERSCHHEME		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Vote		35 103	45 739	35 007	65 269	70 578	70 578	70 578	50 954	49 028	77 117
Capital Expenditure - Standard											
Governance and administration		2 346	1 690	31	1 154	1 373	1 373	1 374	600	-	-
Executive and council		531	91	14	178	357	357	358	-	-	-
Budget and treasury office		1 642	1 599	18	976	1 016	1 016	1 016	600	-	-
Corporate services		172	-	-	-	-	-	-	-	-	-
Community and public safety		3 705	8 006	30	327	556	556	556	-	-	-
Community and social services		575	748	-	327	326	326	326	-	-	-
Sport and recreation		2 491	5 919	30	-	-	-	-	-	-	-
Public safety		467	1 324	-	-	230	230	230	-	-	-
Housing		173	15	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		18 106	24 439	29 532	31 249	38 220	38 220	38 219	24 954	24 170	41 617
Planning and development		6 460	6 863	17 150	20 695	23 035	23 035	23 035	12 605	600	500
Road transport		11 645	17 576	12 382	10 554	15 185	15 185	15 184	12 349	23 570	41 117
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		10 894	11 419	5 414	32 493	30 341	30 341	30 341	25 400	24 858	35 500
Electricity		3 556	3 448	1 397	5 117	5 968	5 968	5 968	6 000	3 858	4 000
Water		3 247	4 613	3 021	15 922	15 634	15 634	15 634	18 000	20 000	30 000
Waste water management		4 030	3 009	996	8 038	5 773	5 773	5 773	1 400	-	-
Waste management		60	350	-	3 416	2 966	2 966	2 966	-	1 000	1 500
Other		53	185	-	47	87	87	87	-	-	-
Total Capital Expenditure - Standard	3	35 103	45 739	35 007	65 269	70 577	70 577	70 577	50 954	49 028	77 117
Funded by:											
National Government		19 632	15 685	30 944	36 880	40 475	40 475	40 475	47 374	44 308	61 717
Provincial Government		-	-	-	-	3 000	3 000	3 000	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	19 632	15 685	30 944	36 880	43 475	43 475	43 475	47 374	44 308	61 717
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	30 053	-	27 176	24 326	24 326	24 326	2 530	-	13 200
Internally generated funds	7	15 472	-	4 063	1 213	2 777	2 777	2 777	1 050	4 720	2 200
Total Capital Funding	7	35 103	45 739	35 007	65 269	70 578	70 578	70 578	50 954	49 028	77 117

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by standard classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Must reconcile to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 45) as part of relevant capital budget.

WC045 Oudtshoorn - Table A6 Consolidated Budgeted Financial Position

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
ASSETS											
Current assets											
Cash		11	13 821	3 457	10 500	10 500	10 500	10 500	16 000	18 000	20 000
Call investment deposits	1	46 863	35 167	12 108	30 000	30 000	30 000	30 000	25 000	30 000	32 000
Consumer debtors	1	37 876	54 480	56 553	53 001	53 001	53 001	53 001	44 879	38 587	33 620
Other debtors		22 955	21 905	6 173	2 300	2 300	2 300	2 300	6 000	6 200	6 350
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	1 740	1 731	1 415	1 800	1 800	1 800	1 800	2 000	2 000	2 000
Total current assets		109 445	127 104	79 705	97 601	97 601	97 601	97 601	93 879	94 787	93 970
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		86 801	86 401	85 999	12 000	12 000	12 000	12 000	85 999	85 999	85 999
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	477 738	508 961	532 293	329 021	334 329	334 329	334 329	357 179	406 207	483 325
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		288	254	168	900	900	900	900	-	-	-
Other non-current assets		10 067	9 549	9 298	-	-	-	-	-	-	-
Total non current assets		574 894	605 165	627 758	341 921	347 229	347 229	347 229	443 178	492 206	569 324
TOTAL ASSETS		684 338	732 269	707 463	439 522	444 830	444 830	444 830	537 057	586 994	663 293
LIABILITIES											
Current liabilities											
Bank overdraft	1	10 893	-	-	-	-	-	-	-	-	-
Borrowing	4	5 473	9 337	9 971	8 766	8 766	8 766	8 766	10 930	10 930	11 500
Consumer deposits		4 538	4 815	5 149	4 900	4 900	4 900	4 900	5 000	5 000	5 000
Trade and other payables	4	40 947	63 920	40 272	39 000	39 000	39 000	39 000	32 000	34 500	35 500
Provisions		9 341	12 449	19 606	7 500	7 500	7 500	7 500	9 000	9 500	1 000
Total current liabilities		71 191	90 521	74 999	60 166	60 166	60 166	60 166	56 930	59 930	53 000
Non current liabilities											
Borrowing		45 227	79 057	68 829	97 201	97 201	97 201	97 201	78 604	67 584	68 933
Provisions		113 492	132 318	131 428	53 000	53 000	53 000	53 000	55 000	57 000	58 000
Total non current liabilities		158 719	211 376	200 257	150 201	150 201	150 201	150 201	133 604	124 584	126 933
TOTAL LIABILITIES		229 911	301 897	275 256	210 367	210 367	210 367	210 367	190 534	184 514	179 933
NET ASSETS	5	454 428	430 371	432 207	229 155	234 463	234 463	234 463	346 523	402 480	483 361
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		454 428	430 371	432 207	227 797	233 105	233 105	233 105	346 523	402 480	483 361
Reserves	4	-	-	-	1 358	1 358	1 358	1 358	-	-	-
Minorities' interests		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	454 428	430 371	432 207	229 155	234 463	234 463	234 463	346 523	402 480	483 361

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include "Construction-work-in-progress" (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

WC045 Oudtshoorn - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		185 101	201 995	259 437	323 688	325 960	325 960	325 960	328 151	350 065	373 191
Government - operating	1	41 273	59 149	56 442	66 466	75 995	75 995	75 995	85 939	86 393	92 539
Government - capital	1	19 632	15 685	30 944	36 880	42 284	42 284	42 284	47 824	44 308	61 717
Interest		9 022	8 092	7 689	5 981	6 580	6 580	6 580	7 471	7 852	8 237
Dividends						-	-				
Payments											
Suppliers and employees		(247 685)	(250 575)	(334 441)	(376 704)	(387 994)	(387 994)	(387 994)	(399 205)	(429 863)	(455 525)
Finance charges		(11 044)	(9 546)	(9 286)	(10 978)	(8 929)	(8 929)	(8 929)	(9 752)	(7 432)	(6 611)
Transfers and Grants	1				(1 000)	(1 000)	(1 000)	(1 000)	(1 350)	(1 576)	(1 851)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(3 702)	24 800	10 784	44 333	52 895	52 895	52 895	59 079	49 748	71 697
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		(34 698)	(49 741)	(34 948)	60	1 100	1 100	1 100	1 500	1 577	1 654
Decrease (Increase) in non-current debtors						-	-				
Decrease (increase) other non-current receivables						-	-				
Decrease (increase) in non-current investments		(149)	(168)	-		-	-				
Payments											
Capital assets					(65 269)	(70 577)	(70 577)	(70 577)	(50 954)	(49 028)	(77 117)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34 847)	(49 908)	(34 948)	(65 209)	(69 477)	(69 477)	(69 477)	(49 454)	(47 452)	(75 463)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans						-	-	-			
Borrowing long term/refinancing		573	44 169		27 176	27 176	27 176	27 176	-	-	13 200
Increase (decrease) in consumer deposits		258	277	334	100	100	100	100	350	400	400
Payments											
Repayment of borrowing		(7 905)	(6 330)	(9 594)	(8 766)	(8 766)	(8 766)	(8 766)	(10 567)	(10 930)	(11 281)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(7 074)	38 116	(9 260)	18 510	18 510	18 510	18 510	(10 217)	(10 530)	2 319
NET INCREASE/ (DECREASE) IN CASH HELD											
		(45 623)	13 008	(33 424)	(2 366)	1 928	1 928	1 928	(592)	(8 234)	(1 447)
Cash/cash equivalents at the year begin:	2	81 604	35 981	48 988	40 500	40 500	40 500	40 500	42 428	41 836	33 602
Cash/cash equivalents at the year end:	2	35 981	48 988	15 564	38 134	42 428	42 428	42 428	41 836	33 602	32 154

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

WC045 Oudtshoorn - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available												
Cash/cash equivalents at the year end		1	35 981	48 988	15 564	38 134	42 428	42 428	42 428	41 836	33 602	32 154
Other current investments > 90 days			0	0	0	2 366	(1 928)	(1 928)	(1 928)	(836)	14 398	19 846
Non current assets - Investments		1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:			35 981	48 988	15 564	40 500	40 500	40 500	40 500	41 000	48 000	52 000
Application of cash and investments												
Unspent conditional transfers			10 608	9 920	8 603	9 000	9 000	9 000	9 000	9 000	9 500	9 500
Unspent borrowing			-	-	-	-	-	-	-	2 530	-	-
Statutory requirements		2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements		3	(44 844)	(30 174)	(28 428)	(24 613)	(24 494)	(24 494)	(24 494)	(25 213)	(17 474)	(11 936)
Other provisions			-	-	-	-	-	-	-	-	-	-
Long term investments committed		4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		5	-	-	-	-	1 358	1 358	-	-	-	-
Total Application of cash and investments:			(34 236)	(20 254)	(19 825)	(15 613)	(14 136)	(14 136)	(15 494)	(13 683)	(7 974)	(2 436)
Surplus(shortfall)			70 217	69 242	35 390	56 113	54 636	54 636	55 994	54 683	55 974	54 436

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

WC045 Oudtshoorn - Table A9 Consolidated Asset Management

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	35 141	4 196	4 311	36 348	36 377	36 377	37 655	26 608	36 000
Infrastructure - Road transport		14 544	2 273	2 416	380	380	380	-	-	-
Infrastructure - Electricity		2 238	1 923	1 895	3 815	5 168	5 168	6 000	3 858	4 000
Infrastructure - Water		3 146	-	-	15 765	14 814	14 814	18 000	20 000	30 000
Infrastructure - Sanitation		1 308	-	-	-	-	-	-	-	-
Infrastructure - Other		7 536	-	-	-	-	-	-	-	-
Infrastructure		28 772	4 196	4 311	19 960	20 362	20 362	24 000	23 858	34 000
Community		196	-	-	11 325	11 325	11 325	12 605	600	500
Heritage assets		-	-	-	500	500	500	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	6 024	-	-	4 563	4 190	4 190	1 050	2 150	1 500
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		149	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	28 735	-	-	28 921	34 200	34 200	13 299	22 420	41 117
Infrastructure - Road transport		14 506	-	-	9 924	14 805	14 805	11 899	21 450	41 117
Infrastructure - Electricity		2 238	-	-	800	800	800	-	-	-
Infrastructure - Water		3 146	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		1 308	-	-	8 038	5 773	5 773	1 400	-	-
Infrastructure - Other		-	-	-	1 266	1 266	1 266	-	-	-
Infrastructure		21 198	-	-	20 028	22 644	22 644	13 299	21 450	41 117
Community		7 536	-	-	8 493	11 155	11 155	-	970	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	200	200	200	-	-	-
Other assets	6	-	-	-	200	200	200	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	29 050	2 273	2 416	10 304	15 185	15 185	11 899	21 450	41 117
Infrastructure - Road transport		4 476	1 923	1 895	4 615	5 968	5 968	6 000	3 858	4 000
Infrastructure - Electricity		6 292	-	-	15 765	14 814	14 814	18 000	20 000	30 000
Infrastructure - Sanitation		2 616	-	-	8 038	5 773	5 773	1 400	-	-
Infrastructure - Other		7 536	-	-	1 266	1 266	1 266	-	-	-
Infrastructure		49 970	4 196	4 311	39 988	43 006	43 006	37 299	45 308	75 117
Community		7 733	-	-	19 818	22 480	22 480	12 605	1 570	500
Heritage assets		-	-	-	500	500	500	-	-	-
Investment properties		-	-	-	200	200	200	-	-	-
Other assets	6	6 024	-	-	4 763	4 390	4 390	1 050	2 150	1 500
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		149	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	63 876	4 196	4 311	65 269	70 577	70 577	50 954	49 028	77 117
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5				112 730	118 839	118 839	130 738	152 188	193 305
Infrastructure - Electricity					36 286	37 137	37 137	43 137	46 995	50 995
Infrastructure - Water					47 485	47 197	47 197	65 197	85 197	115 197
Infrastructure - Sanitation					20 523	17 958	17 958	19 358	19 358	19 358
Infrastructure - Other					6 499	6 089	6 089	6 089	6 089	6 089
Infrastructure		-	-	-	223 524	227 221	227 221	264 520	309 828	384 945
Community					75 824	76 756	76 756	89 360	89 360	89 860
Heritage assets					1 570	1 570	1 570	1 570	2 170	2 170
Investment properties		86 801	86 401	85 999	12 000	12 000	12 000	85 999	85 999	85 999
Other assets					-	679	679	1 729	4 849	6 349
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		288	254	168	900	900	900	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	87 089	86 655	86 167	313 818	319 126	319 126	443 178	492 206	569 323
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	16 162	17 589	19 892	12 122	20 389	20 389	21 638	22 406	23 526
Repairs and Maintenance by Asset Class		16 669	12 522	12 672	14 299	14 347	14 347	15 578	16 524	17 408
Infrastructure - Road transport		4 026	2 273	2 416	2 555	2 785	2 785	3 363	3 216	3 374
Infrastructure - Electricity		1 619	1 923	1 895	1 485	1 557	1 557	1 352	1 421	1 490
Infrastructure - Water		3 185	2 912	2 818	3 175	3 571	3 571	2 700	2 838	2 977
Infrastructure - Sanitation		2 061	769	1 146	1 756	1 254	1 254	1 263	1 327	1 393
Infrastructure - Other		993	-	-	524	584	584	646	685	725
Infrastructure		11 884	7 877	8 276	9 495	9 751	9 751	9 324	9 487	9 959
Community		3 242	4 645	4 396	2 491	2 491	2 491	2 714	2 881	3 058
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	1 543	-	-	2 314	2 105	2 105	3 540	4 155	4 391
TOTAL EXPENDITURE OTHER ITEMS		32 831	30 111	32 563	26 421	34 736	34 736	37 216	38 929	40 933
Renewal of Existing Assets as % of total capex		45.0%	0.0%	0.0%	44.3%	48.5%	48.5%	26.1%	45.7%	53.3%
Renewal of Existing Assets as % of deprecn"		177.8%	0.0%	0.0%	238.6%	167.7%	167.7%	61.5%	100.1%	174.8%
R&M as a % of PPE		3.5%	2.5%	2.4%	4.3%	4.3%	4.3%	4.4%	4.1%	3.6%
Renewal and R&M as a % of PPE		52.0%	14.0%	15.0%	14.0%	15.0%	15.0%	7.0%	8.0%	10.0%

References

- Detail of new assets provided in Table SA34a
- Detail of renewal of existing assets provided in Table SA34b
- Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- Must reconcile to 'Budgeted Financial Position' (written down value)
- Donated/contributed and assets funded by finance leases to be allocated to the respective category

WC045 Oudtshoorn - Table A10 Consolidated basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets										
Water:										
Piped water inside dwelling	1	13	13	13	16 348	16 348	16 348	16 348	16 348	16 348
Piped water inside yard (but not in dwelling)					26	26	26	26	26	26
Using public tap (at least min.service level)	2				1 027	1 027	1 027	1 027	1 027	1 027
Other water supply (at least min.service level)	4				6 486	6 486	6 486	6 486	6 486	6 486
Minimum Service Level and Above sub-total		13 290	13 290	13 290	23 887	23 887	23 887	23 887	23 887	23 887
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	13 290	13 290	13 290	23 887	23 887	23 887	23 887	23 887	23 887
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		13	13	13	15 957	15 957	15 957	15 957	15 957	15 957
Flush toilet (with septic tank)					-	-	-	-	-	-
Chemical toilet					-	-	-	-	-	-
Pit toilet (ventilated)					-	-	-	-	-	-
Other toilet provisions (> min service level)					7 930	7 930	7 930	7 930	7 930	7 930
Minimum Service Level and Above sub-total		12 775	12 775	12 775	23 887	23 887	23 887	23 887	23 887	23 887
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	12 775	12 775	12 775	23 887	23 887	23 887	23 887	23 887	23 887
Energy:										
Electricity (at least min.service level)		13	13	13	23 887	23 887	23 887	23 887	23 887	23 887
Electricity - prepaid (min.service level)					-	-	-	-	-	-
Minimum Service Level and Above sub-total		12 775	12 775	12 775	23 887	23 887	23 887	23 887	23 887	23 887
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	12 775	12 775	12 775	23 887	23 887	23 887	23 887	23 887	23 887
Refuse:										
Removed at least once a week		12	12	12	23 887	23 887	23 887	23 887	23 887	23 887
Minimum Service Level and Above sub-total		12 447	12 447	12 447	23 887	23 887	23 887	23 887	23 887	23 887
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	12 447	12 447	12 447	23 887	23 887	23 887	23 887	23 887	23 887
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	13	13	13	13 290	13 290	13 290	15 000	15 000	15 000
Sanitation (free minimum level service)		2	5	6	5 500	5 500	5 500	6 000	6 000	6 000
Electricity/other energy (50kwh per household per month)		2	5	6	5 500	5 500	5 500	6 000	6 000	6 000
Refuse (removed at least once a week)		2	5	6	5 500	5 500	5 500	6 000	6 000	6 000
Cost of Free Basic Services provided (R'000)										
Water (6 kilolitres per household per month)	8	2 100	2 896	3 061						
Sanitation (free sanitation service)		3 963	5 242	6 246	1 960	1 960	1 960	1 728	1 816	1 905
Electricity/other energy (50kwh per household per month)		1 008	1 819	2 508	3 552	3 552	3 552	3 780	3 973	4 167
Refuse (removed once a week)		4 216	6 522	6 393	4 683	4 683	4 683	4 793	5 037	5 284
Total cost of FBS provided (minimum social package)		11 287	16 479	18 207	13 747	13 747	13 747	14 081	14 799	15 524
Highest level of free service provided										
Property rates (R value threshold)		15 000	60 000	60 000	70 000	70 000	70 000	70 000	70 000	70 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	1 x pan		1 x pan	1 x pan	1 x pan	1 x pan	1 x pan	1 x pan	1 x pan	1 x pan
Sanitation (Rand per household per month)			660	660	660	660	660	660	660	660
Electricity (kwh per household per month)		70	70	70	70	70	70	70	70	70
Refuse (average litres per week)	1 x p.week		1 x p.week	1 x p.week	1 x p.week	1 x p.week	1 x p.week	1 x p.week	1 x p.week	1 x p.week
Revenue cost of free services provided (R'000)										
Property rates (R15 000 threshold rebate)	9	1 314	1 408	1 445	1 190	1 190	1 190	1 154	1 212	1 291
Property rates (other exemptions, reductions and rebates)		908	4 310	978	978	978	978	891	938	965
Water		1 578	3 780	1 960	1 960	1 960	1 960	1 728	1 816	1 905
Sanitation		2 121	3 324	4 552	3 552	3 552	3 552	3 780	3 973	4 167
Electricity/other energy		2 775	3 807	5 683	4 683	4 683	4 683	4 793	5 037	5 284
Refuse		2 013	3 324	4 552	3 552	3 552	3 552	3 780	3 973	4 167
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)	6	10 709	19 952	19 170	15 915	15 915	15 915	16 126	16 949	17 779
Reference										
		10 709	19 952	19 170	15 915	15 915	15 915	16 126	16 949	17 779

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service

ANNEXURE C -SUPPORTING BUDGET SCHEDULES

WC045 Oudtshoorn - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
REVENUE ITEMS:											
Property rates											
Total Property Rates	6	34 351	37 145	40 934	52 875	53 600	53 600	53 600	55 145	57 956	60 815
Less Revenue Foregone					2 380	2 380	2 380	2 380	1 154	1 212	1 291
Net Property Rates		34 351	37 145	40 934	50 495	51 220	51 220	51 220	53 990	56 744	59 524
Service charges - electricity revenue											
Total Service charges - electricity revenue	6	95 920	118 925	144 478	167 886	168 042	168 042	168 042	178 140	192 391	207 782
Less Revenue Foregone		2 775	4 372	3 295							
Net Service charges - electricity revenue		93 144	114 553	141 184	167 886	168 042	168 042	168 042	178 140	192 391	207 782
Service charges - water revenue											
Total Service charges - water revenue	6	29 357	36 326	40 952	44 905	43 911	43 911	43 911	43 922	46 159	44 523
Less Revenue Foregone		1 578	1 937	3 905	2 700	2 700	2 700	2 700	3 538	3 715	
Net Service charges - water revenue		27 779	34 389	37 047	42 205	41 211	41 211	41 211	40 384	42 444	44 523
Service charges - sanitation revenue											
Total Service charges - sanitation revenue	6	14 954	19 382	20 750	23 972	24 206	24 206	24 206	26 139	27 472	28 818
Less Revenue Foregone		2 121	2 811	3 242							
Net Service charges - sanitation revenue		12 833	16 571	17 508	23 972	24 206	24 206	24 206	26 139	27 472	28 818
Service charges - refuse revenue											
Total refuse removal revenue	6	7 624	10 385	11 618	12 738	12 800	12 800	12 800	13 804	14 509	15 219
Total landfill revenue											
Less Revenue Foregone		2 013	2 835	3 266							
Net Service charges - refuse revenue		5 611	7 550	8 352	12 738	12 800	12 800	12 800	13 804	14 509	15 219
Other Revenue by source											
Other Revenue		10 055	1 906	4 839	6 833	9 575	9 575	9 575	7 642	8 010	8 410
Total 'Other' Revenue	3	10 055	1 906	4 839	6 833	9 575	9 575	9 575	7 642	8 010	8 410
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	56 091	68 127	73 051	90 880	85 588	85 588	85 588	87 885	92 156	96 190
Pension and UIF Contributions		9 741	11 177	11 722	17 137	23 395	23 395	23 395	14 837	15 524	16 785
Medical Aid Contributions		4 490	6 659	10 870	6 271				6 464	6 693	7 022
Overtime		3 762	4 351	4 926	6 260	3 986	3 986	3 986	3 989	4 282	4 507
Performance Bonus		-	-	-	-				7 242	7 582	7 953
Motor Vehicle Allowance		2 788	30	13	3 975	6 518	6 518	6 518	4 448	4 039	4 233
Cellphone Allowance		23	276	310	337				731	668	699
Housing Allowances		932	731	759	705	746	746	746	786	826	867
Other benefits and allowances		12 974	19 197	25 569					10 242	10 655	11 197
Payments in lieu of leave		1 191	-	-	500	5 324	5 324	5 324	-	-	-
Long service awards		543	605	850	635	635	635	635	-	-	-
Post-retirement benefit obligations		-	1 692	-	5 000	5 000	5 000	5 000	-	-	-
sub-total	4	94 535	114 874	128 081	131 701	131 194	131 194	131 194	136 625	142 435	149 453
Less: Employees costs capitalised to PPE	5	-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	94 535	114 874	128 081	131 701	131 194	131 194	131 194	136 625	142 435	149 453
Contributions recognised - capital											
List contributions by contract											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		16 162	17 589	19 892	12 122	20 389	20 389	20 389	21 638	22 406	23 526
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE											
Total Depreciation & asset impairment	10	16 162	17 589	19 892	12 122	20 389	20 389	20 389	21 638	22 406	23 526
Bulk purchases											
Electricity Bulk Purchases		58 098	75 544	98 570	101 015	102 000	102 000	102 000	110 160	116 973	128 491
Water Bulk Purchases		2 241	2 090	2 637	1 920	1 920	1 920	1 920	2 074	2 240	2 419
Total bulk purchases	1	60 339	77 634	101 206	102 935	103 920	103 920	103 920	112 234	121 212	130 909
Transfers and grants											
Cash transfers and grants		-	-	-	1 000	1 000	1 000	1 000	1 350	1 576	1 851
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	-	-	1 000	1 000	1 000	1 000	1 350	1 576	1 851
Contracted services											
List services provided by contract		6 970	10 831	12 464	25 956	25 328	25 328	25 328	27 634	30 246	32 040

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SAZ2, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

WC045 Oudtshoorn - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Ref	Description	Vote 1 -	Vote 2 -	Vote 3 -	Vote 4 - PUBLIC	Vote 5 -	Vote 6 - SPORT	Vote 7 -	Vote 8 - WASTE	Vote 9 - ROAD	Vote 10 -	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 - KLEIN	Vote 15 -	Total
		EXECUTIVE AND COUNCIL	FINANCE AND ADMIN	PLANNING & DEVELOPMENT	SAFETY	COMMUNITY AND SOCIAL SERVICES	& RECREATION	HOUSING	MANAGEMENT	TRANSPORT	WASTE WATER MANAGEMENT	WATER STORAGE	ELECTRICITY	OTHER	KAROO RURAL WATERSCHEM E	NAME OF VOTE 15]	
1	Revenue By Source																
	Property rates	53 990															53 990
	Property rates - penalties & collection charges																
	Service charges - electricity revenue																
	Service charges - water revenue											36 084	178 140		4 300		178 140
	Service charges - sanitation revenue										26 139						40 384
	Service charges - refuse revenue								13 804								26 139
	Service charges - other																13 804
	Rental of facilities and equipment	1 943															
	Interest earned - external investments	2 450															2 450
	Interest earned - outstanding debtors	1 870															5 020
	Dividends received																
	Fines				2 495												2 495
	Licences and permits				16 173												16 173
	Agency services																
	Other revenue	4 920			54		1 490		35			99			65		7 642
	Transfers recognised - operational	78 139													7 800		85 939
	Transfers recognised - capital	1 500															1 500
	Gains on disposal of PPE																
	Total Revenue (excluding capital transfers and contributions)	144 813	-	-	18 721	-	2 053	-	14 339	-	26 669	37 433	179 770	-	12 365	-	436 184
	Expenditure By Type																
	Employee related costs	20 478	19 278	8 424	13 490	9 895	10 232	1 932	7 659	13 636	7 963	8 418	9 987	1 312	3 902		436 625
	Remuneration of councillors	8 132															8 132
	Debt impairment	2 700															2 700
	Depreciation & asset impairment	5 398	538	280	414	439	1 742	227	609	7 433	823	1 739	6 490	-	232		13 132
	Finance charges	9 752											1 791		196		9 752
	Bulk purchases																
	Other materials											2 074	110 160				112 234
	Contracted services	1 719	2 140	330	13 042	3 423	219	40	3 333	470	242	416	1 449	630	180		27 634
	Transfers and grants	2 190	2 190			738	47	27 295	900	1 458							32 628
	Other expenditure	33 246	2 047	11 657	4 181	3 034	5 184	1 341	2 923	5 014	4 729	4 836	5 704	1 038	4 503		89 437
	Loss on disposal of PPE																
	Total Expenditure	81 426	26 193	20 691	31 127	17 529	17 423	30 835	16 115	28 012	15 049	19 275	135 538	2 979	9 013	-	451 203
	Surplus/(Deficit)	63 387	(26 193)	(20 691)	(12 405)	(17 529)	(15 370)	(30 835)	(1 775)	(28 012)	11 640	18 158	44 232	(2 979)	3 353	-	(15 019)
	Transfers recognised - capital																
	Contributions recognised - capital	47 824															47 824
	Contributed assets																
	Surplus/(Deficit) after capital transfers & contributions	111 211	(26 193)	(20 691)	(12 405)	(17 529)	(15 370)	(30 835)	(1 775)	(28 012)	11 640	18 158	44 232	(2 979)	3 353	-	32 805

References

1. Departmental columns to be based on municipal organisation structure

WC045 Oudtshoorn - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2009/10		2010/11		2011/12		Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome		Audited Outcome		Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										297 295	252 813	252 813	289 620	296 737	334 940
BASIC SERVICES & INFRASTRUCTURE															
LOCAL ECONOMIC DEV										32 374	181 313	181 313	26 193	26 362	27 593
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEV										103 346	18 644	18 644	81 426	82 389	85 380
FINANCIAL VIABILITY															
GOOD GOVERNANCE & COMMUNITY PARTICIPATION															
Allocations to other priorities			2												
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	433 015	452 770	452 770	484 008	503 986	551 805

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

WC045 Oudtshoorn - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
BASIC SERVICES & INFRASTRUCTURE							220 425	237 410	237 410	256 815	273 955	291 251
LOCAL ECONOMIC DEV							87 194	81 148	81 148	86 770	98 498	103 891
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEV												
FINANCIAL VIABILITY							31 385	24 362	24 362	26 193	26 362	27 593
GOOD GOVERNANCE& COMMUNITY PARTICIPATION							67 935	81 684	81 684	81 426	82 389	85 380

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

WC045 Oudtshoorn - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
BASIC SERVICES & INFRASTRUCTURE		A					40 693	43 607	43 607	37 299	45 308	75 117
LOCAL ECONOMIC DEV		B										
MUNICIPAL TRANSFORMATION & INSTITUTIONAL DEV		C								1 050	3 120	1 500
FINANCIAL VIABILITY		D					4 758	4 952	4 952			
GOOD GOVERNANCE & COMMUNITY PARTICIPATION		E					19 818	22 018	22 018	12 605	600	500
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	-	-	-	65 269	70 577	70 577	50 954	49 028	77 117

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
2. Goal code must be used on Table SA36

WC045 Oudtshoorn - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC045 Oudtshoorn - Entities measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC045 Oudtshoorn - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	6.9%	4.8%	5.1%	4.9%	4.2%	4.2%	4.2%	4.5%	3.8%	3.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.3%	6.9%	6.9%	6.0%	5.3%	5.3%	5.3%	5.8%	4.9%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	3.7%	147.0%	0.0%	95.7%	100.3%	100.3%	100.3%	0.0%	0.0%	85.7%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	7157.7%	7159.2%	7159.2%	7159.2%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.5	1.4	1.1	1.6	1.6	1.6	1.6	1.6	1.6	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.5	1.4	1.1	1.6	1.6	1.6	1.6	1.6	1.6	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.7	0.5	0.2	0.7	0.7	0.7	0.7	0.7	0.8	1.0
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		94.4%	88.6%	95.8%	98.8%	98.5%	98.5%	98.5%	94.8%	94.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			94.4%	88.6%	95.8%	98.8%	98.5%	98.5%	98.5%	94.8%	94.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	24.9%	26.1%	19.0%	14.0%	13.5%	13.5%	13.5%	11.7%	9.7%	8.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		35.0%	76.6%	203.5%	78.7%	70.7%	70.7%	70.7%	55.0%	74.4%	80.9%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	Total Volume Losses (kL)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	38.7%	39.3%	38.8%	33.2%	32.0%	32.0%	32.0%	31.3%	31.0%	30.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	35.2%	33.9%	33.9%		33.2%	32.8%	32.3%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.8%	4.3%	3.8%	3.6%	3.5%	3.5%		3.6%	3.6%	3.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	11.1%	9.3%	8.8%	5.8%	7.2%	7.2%	7.2%	7.2%	6.5%	6.1%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	14.1	13.4	18.5	21.5	21.5	21.5	18.5	18.6	19.1	20.4
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	33.8%	35.2%	24.4%	18.5%	18.4%	18.4%	18.4%	16.2%	13.3%	11.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.1	2.3	0.6	1.4	1.6	1.6	1.6	1.4	1.1	1.0

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10		2010/11		2011/12		Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Outcome	Outcome	Outcome		Outcome	Outcome	
Demographics Population Females aged 5 - 14 Males aged 5 - 14 Females aged 15 - 34 Males aged 15 - 34 Unemployment												80		85	
Monthly household income (no. of households) No income R1 - R1 500 R1 601 - R3 200 R3 201 - R6 400 R6 401 - R12 800 R12 801 - R25 600 R25 601 - R51 200 R52 201 - R102 400 R102 401 - R204 800 R204 801 - R409 600 R409 601 - R819 200 > R819 200	1, 12											32 441 15 000 4 900 3 500 2 000 950 250 200 150 38		35 158 33 039 5 767 3 751 2 993 2 036 431 93 73 38	
Poverty profiles (no. of households) < R2 060 per household per month Earning less than R 3 000 Per Month	13 2											5700.00	5700.00		0.00
Household demographics (000) Number of people in municipal area Number of poor people in municipal area Number of households in municipal area Number of poor households in municipal area Definition of poor household (R per month)												80 19 6 earning less than R 3000 pm	85 22		
Housing statistics Formal Informal Total number of households Dwellings provided by municipality Dwellings provided by province/s Dwellings provided by private sector Total new housing dwellings	3 4 5											15 990 1 924 17 914	19 439 2 471 21 910	19 439 2 471 21 910	19 439 2 471 21 910
Economic Inflation/inflation outlook (CPIX) Interest rate - borrowing Interest rate - investment Remuneration increases Consumption growth (electricity) Consumption growth (water)	6											5.6% 11.0% 5.0% 5.0% 0.0%	5.6% 11.0% 9.5% 6.9% 0.0%	5.4% 11.0% 9.5% 6.9% 0.0%	5.4% 11.0% 9.5% 6.9% 0.0%
Collection rates Property tax/service charges Rental of facilities & equipment Interest - external investments Interest - debtors Revenue from agency services	7											97.0% 100.0% 100.0% 95.0% 100.0%	95.0% 5.0% 100.0% 5.0% 100.0%	95.0% 5.0% 9.5% 5.0% 100.0%	95.0% 5.0% 9.5% 5.0% 100.0%

Detail on the provision of municipal services for A10

[illegible]

Municipal in-house services	Ref.		2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Household service targets (000)									
		Water:									
	8	Piped water inside dwelling				16 348	16 348	16 348	16 348	17 165	18 024
	10	Piped water inside yard (but not in dwelling)							26	27	29
		Using public tap (at least min.service level)									
		Other water supply (at least min.service level)							7 359	7 200	7 100
	9	<i>Minimum Service Level and Above sub-total</i>				16 348	16 348	16 348	23 733	24 393	25 152
	10	Using public tap (< min.service level)									
		Other water supply (< min.service level)									
		No water supply									
		<i>Below Minimum Service Level sub-total</i>									
		Total number of households				16 348	16 348	16 348	23 733	24 393	25 152
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)				15 957	23 887	23 887	15 957	15 957	15 957
		Flush toilet (with septic tank)							1 444	1 444	1 444
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		<i>Minimum Service Level and Above sub-total</i>				15 957	23 887	23 887	6 312	6 312	6 312
		Bucket toilet							23 713	23 713	23 713
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		<i>Below Minimum Service Level sub-total</i>									
		Total number of households				15 957	23 887	23 887	23 713	23 713	23 713
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)				15 957	23 887	23 887	23 713	23 713	23 713
		<i>Minimum Service Level and Above sub-total</i>									
		Electricity (< min.service level)				23 887	23 887	23 887	4 581	4 581	4 581
		Electricity - prepaid (< min.service level)							9 860	9 860	9 860
		Other energy sources									
		<i>Below Minimum Service Level sub-total</i>				23 887	23 887	23 887	14 441	14 441	14 441
		Total number of households				23 887	23 887	23 887	14 441	14 441	14 441
		Refuse:									
		Removed at least once a week									
		<i>Minimum Service Level and Above sub-total</i>									
		Removed less frequently than once a week				23 887	23 887	23 887	16 241	16 387	16 535
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		<i>Below Minimum Service Level sub-total</i>				23 887	23 887	23 887	16 241	16 387	16 535
		Total number of households				23 887	23 887	23 887	16 241	16 387	16 535

WC045 Ouditshoorn Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10		2010/11		2011/12		Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
			Audited Outcome		Audited Outcome		Audited Outcome		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures															
Cash/cash equivalents at the year end - R'000	18(1)b	1	35 981		48 988		15 564		38 134	42 428	42 428	42 428	41 836	33 602	32 154
Cash + investments at the yr end less applications - R'000	18(1)b	2	70 217		69 242		35 390		56 113	54 636	54 636	55 994	54 683	55 974	54 436
Cash year end/monthly employees/supplier payments	18(1)b	3	2.1		2.3		0.6		1.4	1.6	1.6	1.6	1.4	1.1	1.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(12 314)		(25 309)		(5 835)		26 076	28 166	28 166	28 166	32 805	22 783	43 689
Service charge rev change - macro CPIX target exclusive	18(1)a(2)	5	N.A.		13.9%		12.6%		10.6%	(5.9%)	(6.0%)	(6.0%)	(1.0%)	0.8%	0.7%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	6	94.4%		88.6%		95.8%		98.8%	98.5%	98.5%	98.5%	94.8%	94.8%	94.9%
Capital payments % of capital expenditure	18(1)a(2)	7	1.8%		1.7%		2.2%		3.0%	3.0%	3.0%	3.0%	4.2%	4.1%	4.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c:19	8	0.0%		0.0%		0.0%		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Grants % of Govt. legislated/gazetted allocations	18(1)c	9	3.7%		147.0%		0.0%		95.7%	100.3%	100.3%	100.3%	0.0%	0.0%	85.7%
Current consumer debtors % change - Incr(decr)	18(1)a	10	N.A.		25.6%		(17.9%)		(11.8%)	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Long term receivables % change - Incr(decr)	18(1)a	11	N.A.		0.0%		0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(10.8%)
R&M % of Property Plant & Equipment	20(1)(vi)	12	3.5%		2.5%		2.4%		4.3%	4.3%	4.3%	4.7%	4.4%	4.1%	3.6%
Asset renewal % of capital budget	20(1)(vi)	14	81.9%		0.0%		0.0%		44.3%	48.5%	48.5%	0.0%	26.1%	45.7%	53.3%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

WC045 Oudtshoorn - Supporting Table SA11 Property rates summary

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:	1									
Date of valuation:					0					
Financial year valuation used					Yes			Yes		
Municipal by-laws s6 in place? (Y/N)	2				Y			Yes		
Municipal/assistant valuer appointed? (Y/N)					N			N		
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3				1			1		
No. of external valuers (FTE)	3				1			1		
No. of additional valuers (FTE)	4				N/A			N/A		
Valuation appeal board established? (Y/N)					Y			Yes		
Implementation time of new valuation roll (mths)					12			36		
No. of properties	5				19 715			19 863		
No. of sectional title values	5				324			324		
No. of unreasonably difficult properties s7(2)					1			1		
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5							12		
Municipality owned property value (Rm)								335		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)					N/A			4		
Valuation reductions-nature reserves/park (Rm)					N/A					
Valuation reductions-mineral rights (Rm)					N/A					
Valuation reductions-R15,000 threshold (Rm)					205			152		
Valuation reductions-public worship (Rm)					N/A					
Valuation reductions-other (Rm)					N/A					
Total valuation reductions:		-	-	-	205	-	-	156	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5				7 200			7 631		
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6				50 495			53 524		
Rate revenue expected to collect (R'000)	6				48 980			51 918		
Expected cash collection rate (%)					97.0%			95.0%	95.0%	95.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)					1 243			1 367	1 435	1 507
Rebates, exemptions - pensioners (R'000)					-					
Rebates, exemptions - bona fide farm. (R'000)					-					
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptions, reductions, discounts (R'000)		-	-	-	1 243	-	-	1 367	1 435	1 507

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

WC045 Oudtshoorn - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settlements	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit areas	Mining Props.
Current Year 2012/13																	
Valuation:																	
No. of properties		13 432	551		3 930	99	1 171	47									
No. of sectional title property values		320	4														
No. of unreasonably difficult properties s7(2)		1															
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		4															
Frequency of valuation (select)																	
Method of valuation used (select)		Market															
Base of valuation (select)																	
Phasing in properties s21 (number)																	
Combination of rating types used? (Y/N)		Yes															
Flat rate used? (Y/N)		No															
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Ratified:																	
Average rate	3	50 495															
Rate revenue budget (R'000)		47 970															
Rate revenue expected to collect (R'000)		97.0%	97.0%		97.0%	97.0%	97.0%	97.0%									
Expected cash collection rate (%)	4	97.0%	97.0%		97.0%	97.0%	97.0%	97.0%									
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, discounts (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

WC045 Oudtshoorn - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(h) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2013/14																	
Valuation:																	
No. of properties		13 432	551		3 930	99	1 171	47									
No. of sectional title property values		320	4														
No. of unreasonably difficult properties s7(2)		1															
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised	5																
No. of successful objections	5																
No. of successful objections > 10%																	
Estimated no. of properties not valued		4															
Years since last valuation (select)																	
Frequency of valuation (select)		Market															
Method of valuation used (select)																	
Base of valuation (select)																	
Phasing-in properties s21 (number)																	
Combination of rating types used? (Y/N)		Yes															
Flat rate used? (Y/N)		No															
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2																
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3	50 495															
Rate revenue budget (R '000)		47 970															
Rate revenue expected to collect (R'000)		95.0%	95.0%		95.0%	95.0%	95.0%	95.0%									
Expected cash collection rate (%)		95.0%	95.0%		95.0%	95.0%	95.0%	95.0%									
Special rating areas (R'000)	4																
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, discounts, discs (R'000)																	

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons

WC045 Oudtshoorn - Supporting Table SA14 Household bills

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates					597.85	597.85	597.85	6.5%	636.71	636.71	678.10
Electricity: Basic levy					126.12	126.12	126.12	7.5%	135.58	145.75	156.68
Electricity: Consumption					1 201.50	1 201.50	1 201.50	7.5%	1 291.61	1 388.48	1 492.62
Water: Basic levy					66.55	66.55	66.55	8.0%	71.87	76.19	80.76
Water: Consumption					128.93	128.93	128.93	8.0%	139.25	147.60	156.46
Sanitation					66.55	66.55	66.55	8.0%	71.87	76.19	80.76
Refuse removal					66.55	66.55	66.55	8.0%	71.87	76.19	80.76
Other											
sub-total		-	-	-	2 254.06	2 254.06	2 254.06	7.3%	2 418.77	2 547.11	2 726.13
VAT on Services											
Total large household bill:		-	-	-	2 254.06	2 254.06	2 254.06	7.3%	2 418.77	2 547.11	2 726.13
% increase/decrease					-	-	-		7.3%	5.3%	7.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates					59.79	59.79	59.79	6.5%	63.67	63.67	67.81
Electricity: Basic levy					126.12	126.12	126.12	7.5%	135.58	145.75	156.68
Electricity: Consumption					598.35	598.35	598.35	7.5%	643.22	691.46	743.32
Water: Basic levy					66.55	66.55	66.55	8.0%	71.87	76.19	80.76
Water: Consumption					90.65	90.65	90.65	8.0%	97.90	103.78	110.00
Sanitation					66.55	66.55	66.55	8.0%	71.87	76.19	80.76
Refuse removal					66.55	66.55	66.55	8.0%	71.87	76.19	80.76
Other											
sub-total		-	-	-	1 074.56	1 074.56	1 074.56	7.6%	1 156.00	1 233.22	1 320.09
VAT on Services											
Total small household bill:		-	-	-	1 074.56	1 074.56	1 074.56	7.6%	1 156.00	1 233.22	1 320.09
% increase/decrease					-	-	-		7.6%	6.7%	7.0%
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease					-	-	-		-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free;

WC045 Oudtshoorn - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
<u>Parent municipality</u>										
Securities - National Government	1									
Listed Corporate Bonds										
Deposits - Bank					30 000	30 000	30 000	25 000	30 000	32 000
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total		-	-	-	30 000	30 000	30 000	25 000	30 000	32 000
<u>Entities</u>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		-	-	-	30 000	30 000	30 000	25 000	30 000	32 000

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments).

WC045 Oudtshoorn - Supporting Table SA16 Investment particulars by maturity

Woods Outdoor - Supporting Table 3A to Investment Particulars by maturity														
Investments by Maturity	Ref	Name of institution & investment ID	Period of investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Monetary value		Interest to be realised
			Yrs/Months									Rand thousand		
Parent municipality	1													
CALL DEPOSIT			CALL		MONEYMARKET		FIXED	9.8				25 000		2 451
Municipality sub-total												25 000		2 451
Entities														
Entities sub-total	1											-		-
TOTAL INVESTMENTS AND INTEREST												25 000		2 451

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

WC045 Oudtshoorn - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		45 227	79 057	68 829	97 201	97 201	97 201	78 604	67 584	68 933
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	45 227	79 057	68 829	97 201	97 201	97 201	78 604	67 584	68 933
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	45 227	79 057	68 829	97 201	97 201	97 201	78 604	67 584	68 933

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)								2 530		
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	2 530	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	2 530	-	-

References

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

WC045 Oudtshoorn - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		33 715	41 336	45 083	50 278	51 346	51 346	58 198	53 181	57 646
Local Government Equitable Share		26 694	35 403	37 596	43 034	43 034	43 034	45 958	49 992	54 609
Finance Management		750	1 000	1 250	1 250	1 250	1 250	1 300	1 450	1 500
Municipal Systems Improvement		500	750	790	800	800	800	890	934	967
Water Services Operating Subsidy		3 757	2 027	1 894	2 394	2 394	2 394	7 800	805	570
EPWP Incentive		730	1 841	3 553	2 350	3 418	3 418	1 800	-	-
PMU (MIG)		1 284	316		450	450	450	450		
MAIN ROAD SUBSIDIES										
Provincial Government:		2 191	18 690	11 033	16 188	24 719	24 719	28 191	33 212	34 893
Housing		1 431	13 047	10 332	15 225	23 288	23 288	27 295	32 400	34 000
LIBRARY GRANT		588	568	597	657	657	657	738	812	893
CDW Support Grant		72		104	108	326	326	-	-	-
MAIN ROAD SUBSIDIES		100	5 075		104	94	94	108	-	-
Sport and Recreation & WC Management Supp Grant					94	354	354	50	-	-
District Municipality:		1 960	-	-	-	-	-	-	-	-
LED Strategy Implementation		1 960								
EDEN DM										
Other grant providers:		560	440	831	-	-	-	-	-	-
Umsombumvu Youth Fund		383	222							
CDW Ward Based Project Grant & SETA		177	218	831						
Total Operating Transfers and Grants	5	38 425	60 466	56 947	66 466	76 065	76 065	86 389	86 393	92 539
Capital Transfers and Grants										
National Government:		19 012	18 801	27 074	36 880	41 731	41 731	47 374	44 308	61 717
Municipal Infrastructure Grant (MIG)		11 737	10 553	14 431	17 055	17 055	17 055	18 374	20 450	27 717
Public Transport and Systems				1 155		4 000	4 000	-	-	-
Neighbourhood Development Partnership				9 000	10 825	8 851	8 851	5 000	-	-
CRDP RURAL DEV			248	637		10 825	10 825	-	-	-
INEP		2 600			1 000	1 000	1 000	6 000	3 858	4 000
DME Electrification & NDPG Grant, CRDP Rural DEV+ RB		4 675	8 000	1 851	8 000	-	-	18 000	20 000	30 000
Provincial Government:		-	75	2 021	-	1 000	1 000	-	-	-
CDW Support Grant, Dev of Sport and Recreation facilities			75	2 021		1 000	1 000	-	-	-
District Municipality:		-	500	1 000	-	-	-	-	-	-
LED Strategy Implementation										
MILITARY SPORT ACADEMY			500	1 000						
Other grant providers:		60	495	100	-	-	-	-	-	-
Finance Management Support Grant				100						
Lotto		60	495							
Total Capital Transfers and Grants	5	19 072	19 871	30 195	36 880	42 731	42 731	47 374	44 308	61 717
TOTAL RECEIPTS OF TRANSFERS & GRANTS		57 497	80 337	87 142	103 346	118 796	118 796	133 763	130 701	154 256

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
5. Total transfers and grants must reconcile to Budgeted Cash Flows
6. Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

WC045 Oudtshoorn - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		39 181	41 262	44 426	50 382	51 346	51 346	58 198	53 181	57 646
Local Government Equitable Share		26 694	35 403	37 596	43 034	43 034	43 034	45 958	49 992	54 609
Finance Management		889	1 022	1 222	1 250	1 250	1 250	1 300	1 450	1 500
Municipal Systems Improvement		755	700	731	800	800	800	890	934	967
Water Services Operating Subsidy		3 757	2 027	1 894	2 394	2 394	2 394	7 800	805	570
EPWP Incentive		378	1 695	2 983	2 350	3 418	3 418	1 800	-	-
PMU (MIG)		1 284	316		450	450	450	450	-	-
MAIN ROAD SUBSIDIES		5 425	100		104	-	-	-	-	-
Provincial Government:		929	14 652	10 148	15 990	24 719	24 719	28 191	33 212	34 893
Housing		247	14 044	9 520	15 225	23 288	23 288	27 295	32 400	34 000
LIBRARY GRANT		618	608	545	657	657	657	738	812	893
CDW Support Grant				82	108	326	326	-	-	-
MAIN ROAD SUBSIDIES						354	354	108	-	-
Sport and Recreation & WC Management Supp Grant		64				94	94	50	-	-
District Municipality:		1 162	2 898	706	-	-	-	-	-	-
LED Strategy Implementation										
SETA & EDEN DM + Standard bank Development		1 162	2 898	706						
Other grant providers:		153	82	-	-	-	-	-	-	-
Umsombumvu Youth Fund		153	82							
Total operating expenditure of Transfers and Grants:		41 426	58 894	55 280	66 372	76 065	76 065	86 389	86 393	92 539
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		15 776	15 370	1 454	36 880	41 731	41 731	47 374	44 308	61 717
Municipal Infrastructure Grant (MIG)		11 737	10 553	401	17 055	17 055	17 055	18 374	20 450	27 717
Public Transport and Systems				1 053		4 000	4 000	-	-	-
Neighbourhood Development Partnership		3 520	4 271		10 825	10 825	10 825	5 000	-	-
CRDP RURAL DEV			248					-	-	-
INEP					1 000	1 000	1 000	6 000	3 858	4 000
DME Electrification & NDPG Grant, CRDP Rural DEV+ RB		519	298		8 000	8 851	8 851	18 000	20 000	30 000
Provincial Government:		3 839	206	90	94	-	-	-	-	-
CDW Support Grant, Dev of Sport and Recreation facilities		3 839	206	90	94					
District Municipality:		-	408	100	-	-	-	-	-	-
LED Strategy Implementation										
Finance Management Support Grant & EDEN			408	100						
Other grant providers:		16	1 323	1 323	-	1 000	1 000	-	-	-
Finance Management Support Grant										
MILLITARY lotto+Kleinkaroo+van Wykskraal		16	1 323	1 323		1 000	1 000	-	-	-
Total capital expenditure of Transfers and Grants		19 632	17 308	2 968	36 974	42 731	42 731	47 374	44 308	61 717
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		61 058	76 203	58 248	103 346	118 796	118 796	133 763	130 701	154 256

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

WC045 Oudtshoorn - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		254	417	439		1 068	1 068			
Current year receipts		33 715	41 239	45 542	50 278	50 278	50 278	58 198	53 181	57 646
Conditions met - transferred to revenue		39 181	41 217	44 913	50 278	51 346	51 346	58 198	53 181	57 646
Conditions still to be met - transferred to liabilities		(5 213)	439	1 068						
Provincial Government:										
Balance unspent at beginning of the year		2 327	3 472	2 302		3 063	3 063			
Current year receipts		2 441	16 918	12 288	16 188	21 656	21 656	28 191	33 212	34 893
Conditions met - transferred to revenue		929	18 087	11 528	16 188	24 719	24 719	28 191	33 212	34 893
Conditions still to be met - transferred to liabilities		3 838	2 302	3 062						
District Municipality:										
Balance unspent at beginning of the year		1 212	1 134	24						
Current year receipts		1 960	-							
Conditions met - transferred to revenue		942	1 110	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		2 230	24	24						
Other grant providers:										
Balance unspent at beginning of the year		338	511	(12)						
Current year receipts		560	222	270	159			-	-	-
Conditions met - transferred to revenue		373	745	145	159	-	-	-	-	-
Conditions still to be met - transferred to liabilities		525	(12)	113						
Total operating transfers and grants revenue		41 426	61 159	56 586	66 625	76 065	76 065	86 389	86 393	92 539
Total operating transfers and grants - CTBM	2	1 380	2 753	4 267	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		3 114	4 590	6 645		1 595	1 595			
Current year receipts		17 264	15 155	24 229	36 880	36 880	36 880	47 374	44 308	61 717
Conditions met - transferred to revenue		15 763	13 100	29 870	36 880	38 475	38 475	47 374	44 308	61 717
Conditions still to be met - transferred to liabilities		4 614	6 645	1 005						
Provincial Government:										
Balance unspent at beginning of the year		3 839	(5 075)	(102)		3 000	3 000			
Current year receipts			5 073	4 176		2 000	2 000	-		
Conditions met - transferred to revenue		3 839	100	1 075	-	5 000	5 000	-	-	-
Conditions still to be met - transferred to liabilities			(102)	3 000						
District Municipality:										
Balance unspent at beginning of the year			859	138						
Current year receipts			500	-						
Conditions met - transferred to revenue		-	1 359	138	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year		784	764	(7)						
Current year receipts		60	495							
Conditions met - transferred to revenue		29	1 127	(138)	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		815	131	131						
Total capital transfers and grants revenue		19 632	15 686	30 944	36 880	43 475	43 475	47 374	44 308	61 717
Total capital transfers and grants - CTBM	2	5 429	6 675	4 136	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		61 058	76 844	87 530	103 505	119 540	119 540	133 763	130 701	154 256
TOTAL TRANSFERS AND GRANTS - CTBM		6 809	9 428	8 403	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

WC045 Oudtshoorn - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
<u>Cash Transfers to other municipalities</u> <i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Entities/Other External Mechanisms</u> <i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to other Organs of State</u> <i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Organisations</u> <i>Insert description</i>	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Cash Transfers to Groups of Individuals</u> KKNK LOCAL TOURISM SPCA	5				300 450 250	300 450 250	300 450 250	300 450 250	350 500 500	450 600 526	550 750 561
Total Cash Transfers To Groups Of Individuals:		-	-	-	1 000	1 000	1 000	1 000	1 350	1 576	1 851
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	1 000	1 000	1 000	1 000	1 350	1 576	1 851
<u>Non-Cash Transfers to other municipalities</u> <i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to Entities/Other External Mechanisms</u> <i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Transfers to other Organs of State</u> <i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
<u>Non-Cash Grants to Organisations</u> <i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
<u>Groups of Individuals</u> FBS Indigent Households	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	1 000	1 000	1 000	1 000	1 350	1 576	1 851

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
4. Insert description of each other organisation (e.g. charity)
5. Insert description of each other organisation (e.g. the aged, child-headed households)
6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

WC045 Oudtshoorn - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	3 548	165	2 690	5 195	5 355	5 355	5 450	5 728	6 009
Pension and UIF Contributions		562	553	258	221	221	221	318	334	351
Medical Aid Contributions			-	-	52	52	52	153	160	168
Motor Vehicle Allowance		1 389	1 364	1 772	1 839	1 839	1 839	1 848	1 942	2 037
Cellphone Allowance		233	266	262	296	296	296	364	382	401
Housing Allowances			-	-	-	-	-			
Other benefits and allowances					5	5	5			
Sub Total - Councillors		5 731	2 349	4 982	7 608	7 768	7 768	8 132	8 547	8 966
% increase	4		(59.0%)	112.1%	52.7%	2.1%	-	4.7%	5.1%	4.9%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	2 604	2 750	2 529	3 929	3 929	3 929	4 511	4 820	5 150
Pension and UIF Contributions		399	399	185	138	138	138			
Medical Aid Contributions										
Overtime										
Performance Bonus					184	184	184	727	776	830
Motor Vehicle Allowance	3	406	406	403				557	595	635
Cellphone Allowance	3			21				51	51	51
Housing Allowances	3							72	77	82
Other benefits and allowances	3		54	-	601	601	601	57	60	65
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		3 609	3 609	3 139	4 852	4 852	4 852	5 974	6 380	6 813
% increase	4		-	(13.0%)	54.6%	-	-	23.1%	6.8%	6.8%
Other Municipal Staff										
Basic Salaries and Wages		58 103	65 377	70 522	86 766	86 259	86 259	83 374	87 336	91 039
Pension and UIF Contributions		9 795	10 778	11 536	16 399	16 399	16 399	14 837	15 524	16 785
Medical Aid Contributions		4 490	9 635	11 873	6 271	6 271	6 271	6 464	6 693	7 022
Overtime		3 762	4 351	4 926	4 592	4 592	4 592	3 989	4 262	4 507
Performance Bonus								6 516	6 805	7 124
Motor Vehicle Allowance	3	994	2 468	3 151	3 975	3 975	3 975	3 891	3 444	3 598
Cellphone Allowance	3	(211)	276	289	337	337	337	660	617	648
Housing Allowances	3	932	731	759	705	705	705	714	750	785
Other benefits and allowances	3	1 336	17 495	21 885	7 803	7 803	7 803	10 186	10 605	11 133
Payments in lieu of leave		1 191								
Long service awards										
Post-retirement benefit obligations	6	4 803								
Sub Total - Other Municipal Staff		85 195	111 110	124 942	126 849	126 342	126 342	130 651	136 056	142 640
% increase	4		30.4%	12.4%	1.5%	(0.4%)	-	3.4%	4.1%	4.8%
Total Parent Municipality		94 535	117 067	133 063	139 309	138 962	138 962	144 758	150 983	158 419
Board Members of Entities										
Basic Salaries and Wages			23.8%	13.7%	4.7%	(0.2%)	-	4.2%	4.3%	4.9%
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		94 535	117 067	133 063	139 309	138 962	138 962	144 758	150 983	158 419
% increase	4		23.8%	13.7%	4.7%	(0.2%)	-	4.2%	4.3%	4.9%
TOTAL MANAGERS AND STAFF	5.7	88 804	114 718	128 081	131 701	131 194	131 194	136 625	142 435	149 453

WC045 Oudtshoorn - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		333 626	80 816	148 982			563 424
Chief Whip			388 540		140 913			529 453
Executive Mayor			385 846	130 166	181 259			697 272
Deputy Executive Mayor			414 442		148 982			563 424
Executive Committee			1 384 634	163 392	563 650			2 111 676
Total for all other councillors			2 543 022	96 538	1 027 688			3 667 248
Total Councillors	8	-	5 450 111	470 913	2 211 474			8 132 497
Senior Managers of the Municipality	5							
Municipal Manager (MM)			963 000		12 000	136 500		1 111 500
Chief Finance Officer			899 514	-	167 526	147 576		1 214 616
Director Corporate Services			934 771		143 417	149 012		1 227 200
Director Community Services			793 015		265 691	146 050		1 204 756
Director Technical Services			920 974		147 414	147 576		1 215 964
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	4 511 274	-	736 048	726 714		5 974 036
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	9 961 385	470 913	2 947 522	726 714		14 106 533

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC045 Oudtshoorn - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		2011/12			Current Year 2012/13			Budget Year 2013/14		
Number	Ref	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities	-									
Councillors (Political Office Bearers plus Other Councillors)					25		25	25		25
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3				5		6	5		4
Other Managers	7				18	13	3	23	23	5
Professionals		-	-	-	63	51	8	88	79	1
Finance					43	32	3	43	42	-
Spatial/town planning					3	3	2	5	4	
Information Technology					1	1	1	1	1	
Roads					4	4	1	4	4	
Electricity					6	5	1	6	5	
Water					5	5	-	7	6	
Sanitation								1	1	
Refuse								1	1	
Other					1	1	-	20	15	1
Technicians		-	-	-	56	37	12	37	25	10
Finance					21	14	2	1	1	1
Spatial/town planning					4	4	2	4	2	2
Information Technology					1	1	1	2	1	2
Roads					10	4	2	10	6	
Electricity					14	8	5	14	9	5
Water					6	6	-	6	6	
Sanitation										
Refuse										
Other										
Clerks (Clerical and administrative)					161	158	6	161	158	3
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators					157	87	4	157	56	
Elementary Occupations					319	266		319	308	334
TOTAL PERSONNEL NUMBERS	9	-	-	-	804	612	63	815	649	382
% increase					-	-	-	1.4%	6.0%	506.3%
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

WC045 Oudtshoorn - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																	
	Property rates		13 498	6 749	6 749	5 399	2 700	2 700	2 700	2 700	3 374	3 374	1 350	53 990	56 744	59 524	—
	Property rates - penalties & collection charges																
	Service charges - electricity revenue		11 134	12 724	12 724	12 724	17 814	17 814	17 814	17 814	17 814	17 814	4 135	178 140	192 391	207 782	—
	Service charges - water revenue		2 524	2 524	2 524	2 524	2 524	5 048	5 048	5 048	3 365	3 365	2 524	40 384	42 444	44 523	—
	Service charges - sanitation revenue		2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	26 139	27 472	28 818	—
	Service charges - refuse revenue		1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	13 804	14 509	15 219	—
	Service charges - other																—
	Rental of facilities and equipment		209	209	209	209	209	209	209	209	209	209	209	2 506	2 633	2 763	—
	Interest earned - external investments		204	204	204	204	204	204	204	204	204	204	204	2 451	2 576	2 702	—
	Interest earned - outstanding debtors		418	418	418	418	418	418	418	418	418	418	418	5 020	5 276	5 535	—
	Dividends received																—
	Fines		208	208	208	208	208	208	208	208	208	208	208	2 495	2 657	2 788	—
	Licences and permits		1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	16 173	16 997	17 830	—
	Agency services																—
	Transfers recognised - operational		21 485	637	—	21 485	637	637	637	21 485	21 485	637	637	86 939	86 393	92 539	—
	Other revenue		637	637	1 500	637	637	637	637	637	637	637	637	7 642	8 010	8 410	—
	Gains on disposal of PPE													1 500	1 577	1 654	—
	Total Revenue (excluding capital transfers and contributions)		54 993	28 350	29 850	48 485	29 390	31 914	31 914	53 399	30 231	52 391	30 906	14 362	436 184	459 678	490 088
Expenditure By Type																	
	Employee related costs		11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	136 625	142 435	148 453
	Remuneration of councillors		677 708.08	678	678	678	678	678	678	678	678	678	678	678	8 132	8 547	8 966
	Debt impairment		677 708.08	678	678	678	678	678	678	678	678	678	678	5 668	13 122	13 792	14 467
	Depreciation & asset impairment		1 803 181.08	1 803	1 803	1 803	1 803	1 803	1 803	1 803	1 803	1 803	1 803	1 803	21 638	22 406	23 526
	Finance charges							4 876	4 876	4 876	4 876	4 876	4 876	9 752	7 432	6 611	—
	Bulk purchases		9 352 807.17	9 353	9 353	9 353	9 353	9 353	9 353	9 353	9 353	9 353	9 353	9 353	112 234	121 212	130 909
	Other materials																—
	Contracted services		2 302 839.92	2 303	2 303	2 303	2 303	2 303	2 303	2 303	2 303	2 303	2 303	2 303	27 634	30 246	32 040
	Transfers and grants		450	450	450	450	450	450	450	450	450	450	450	1 350	1 576	1 851	—
	Other expenditure		10 060	10 060	10 060	10 060	10 060	10 060	10 060	10 060	10 060	10 060	10 060	10 060	120 715	133 557	140 292
	Loss on disposal of PPE																—
	Total Expenditure		36 709	36 709	36 709	36 259	35 582	41 135	36 259	36 259	36 259	36 259	36 259	36 259	451 203	481 204	508 116
	Surplus/(Deficit)		18 283	(8 360)	(6 860)	12 225	(6 192)	(9 221)	(4 345)	17 140	(6 028)	16 132	(5 353)	(32 441)	(15 019)	(21 525)	(18 028)
	Transfers recognised - capital		11 956			11 956			11 956			11 956			47 824	44 308	61 717
	Contributions recognised - capital																—
	Contributed assets																—
	Surplus/(Deficit) after capital transfers & contributions		30 239	(8 360)	(6 860)	24 181	(6 192)	(9 221)	7 611	17 140	(6 028)	28 088	(5 353)	(32 441)	32 805	22 783	43 689
	Taxation																—
	Attributable to minorities																—
	Share of surplus/ (deficit) of associate																—
	Surplus/(Deficit)	1	30 239	(8 360)	(6 860)	24 181	(6 192)	(9 221)	7 611	17 140	(6 028)	28 088	(5 353)	(32 441)	32 805	22 783	43 689

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC045 Oudtshoorn - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
			Revenue by Vote														
	Vote 1 - EXECUTIVE AND COUNCIL		16 053	16 053	16 053	16 053	16 053	16 053	16 053	16 053	16 053	16 053	16 053	16 053	192 637	199 947	227 178
	Vote 2 - FINANCE AND ADMIN														-	-	-
	Vote 3 - PLANNING & DEVELOPMENT		1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	1 560	-	-	-
	Vote 4 - PUBLIC SAFETY														18 721	19 711	20 677
	Vote 5 - COMMUNITY AND SOCIAL SERVICES		171	171	171	171	171	171	171	171	171	171	171	171	-	-	-
	Vote 6 - SPORT & RECREATION														2 053	2 158	2 263
	Vote 7 - HOUSING		1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	1 195	-	-	-
	Vote 8 - WASTE MANAGEMENT														14 339	15 070	15 809
	Vote 9 - ROAD TRANSPORT		2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	2 224	-	-	-
	Vote 10 - WASTE WATER MANAGEMENT		3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	3 119	26 689	28 050	29 424
	Vote 11 - WATER STORAGE		14 981	14 981	14 981	14 981	14 981	14 981	14 981	14 981	14 981	14 981	14 981	14 981	37 433	39 342	41 270
	Vote 12 - ELECTRICITY														179 770	194 104	209 580
	Vote 13 - OTHER		1 031	1 031	1 031	1 031	1 031	1 031	1 031	1 031	1 031	1 031	1 031	1 031	-	-	-
	Vote 14 - KLEIN KAROO RURAL WATERSCHHEME														12 366	5 604	5 604
	Vote 15 - INAME OF VOTE 15]		40 334	40 334	40 334	40 334	40 334	40 334	40 334	40 334	40 334	40 334	40 334	40 334	-	-	-
	Total Revenue by Vote		40 334	40 334	40 334	40 334	40 334	40 334	40 334	40 334	40 334	40 334	40 334	40 334	484 008	503 986	551 805
	Expenditure by Vote to be appropriated																
	Vote 1 - EXECUTIVE AND COUNCIL		5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	5 714	68 565	68 919	70 094
	Vote 2 - FINANCE AND ADMIN		3 254	3 254	3 254	3 254	3 254	3 254	3 254	3 254	3 254	3 254	3 254	3 254	39 053	39 832	40 879
	Vote 3 - PLANNING & DEVELOPMENT		1 724	1 724	1 724	1 724	1 724	1 724	1 724	1 724	1 724	1 724	1 724	1 724	20 691	26 406	27 745
	Vote 4 - PUBLIC SAFETY		2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	2 594	31 127	33 670	35 642
	Vote 5 - COMMUNITY AND SOCIAL SERVICES		1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	1 461	17 529	19 930	21 025
	Vote 6 - SPORT & RECREATION		1 452	1 452	1 452	1 452	1 452	1 452	1 452	1 452	1 452	1 452	1 452	1 452	17 423	18 493	19 479
	Vote 7 - HOUSING		2 570	2 570	2 570	2 570	2 570	2 570	2 570	2 570	2 570	2 570	2 570	2 570	30 835	36 233	38 046
	Vote 8 - WASTE MANAGEMENT		1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	1 343	16 115	15 863	16 706
	Vote 9 - ROAD TRANSPORT		2 334	2 334	2 334	2 334	2 334	2 334	2 334	2 334	2 334	2 334	2 334	2 334	28 012	27 513	28 868
	Vote 10 - WASTE WATER MANAGEMENT		1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	1 254	15 049	15 816	16 592
	Vote 11 - WATER STORAGE		1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	1 606	19 275	20 314	21 379
	Vote 12 - ELECTRICITY		11 295	11 295	11 295	11 295	11 295	11 295	11 295	11 295	11 295	11 295	11 295	11 295	135 538	145 643	156 470
	Vote 13 - OTHER		248	248	248	248	248	248	248	248	248	248	248	248	2 979	3 101	3 253
	Vote 14 - KLEIN KAROO RURAL WATERSCHHEME		751	751	751	751	751	751	751	751	751	751	751	751	9 013	9 473	9 937
	Vote 15 - INAME OF VOTE 15]														-	-	-
	Total Expenditure by Vote		37 600	37 600	37 600	37 600	37 600	37 600	37 600	37 600	37 600	37 600	37 600	37 600	451 203	481 204	508 116
	Surplus/(Deficit) before assoc.		2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	32 805	22 783	43 689
	Taxation														-	-	-
	Attributable to minorities														-	-	-
	Share of surplus/ (deficit) of associate														-	-	-
1	Surplus/(Deficit)		2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	32 805	22 783	43 689

References
1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC045 Oudtshoorn - Supporting Table SA28 Consolidated budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
1	Multi-year expenditure to be appropriated Vote 1 - EXECUTIVE AND COUNCIL Vote 2 - FINANCE AND ADMIN Vote 3 - PLANNING & DEVELOPMENT Vote 4 - PUBLIC SAFETY Vote 5 - COMMUNITY AND SOCIAL SERVICES Vote 6 - SPORT & RECREATION Vote 7 - HOUSING Vote 8 - WASTE MANAGEMENT Vote 9 - ROAD TRANSPORT Vote 10 - WASTE WATER MANAGEMENT Vote 11 - WATER STORAGE Vote 12 - ELECTRICITY Vote 13 - OTHER Vote 14 - KLEIN KAROO RURAL WATERSCHHEME Vote 15 - [NAME OF VOTE 15]	1	1 500	300 1 401	300 1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 401	- 600 12 605	- 600 600	- - 500
2	Capital multi-year expenditure sub-total	2	1 500	2 750	4 150	7 051	4 450	5 150	4 450	6 351	4 450	4 450	3 501	2 700	50 954	49 028	77 117
2	Single-year expenditure to be appropriated Vote 1 - EXECUTIVE AND COUNCIL Vote 2 - FINANCE AND ADMIN Vote 3 - PLANNING & DEVELOPMENT Vote 4 - PUBLIC SAFETY Vote 5 - COMMUNITY AND SOCIAL SERVICES Vote 6 - SPORT & RECREATION Vote 7 - HOUSING Vote 8 - WASTE MANAGEMENT Vote 9 - ROAD TRANSPORT Vote 10 - WASTE WATER MANAGEMENT Vote 11 - WATER STORAGE Vote 12 - ELECTRICITY Vote 13 - OTHER Vote 14 - KLEIN KAROO RURAL WATERSCHHEME Vote 15 - [NAME OF VOTE 15]	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Capital single-year expenditure sub-total	2	1 500	2 750	4 150	7 051	4 450	5 150	4 450	6 351	4 450	4 450	3 501	2 700	50 954	49 028	77 117
	Total Capital Expenditure																

P118

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC045 Oudtshoorn - Supporting Table SA29 Consolidated budgeted monthly capital expenditure (standard classification)

R thousand	Description	Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
	Capital Expenditure - Standard	1															
	Governance and administration																
	Executive and council		-	300	300	-	-	-	-	-	-	-	-	-	600	-	-
	Budget and treasury office			300	300	-	-	-	-	-	-	-	-	-	600	-	-
	Corporate services			-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety																
	Community and social services																
	Sport and recreation																
	Public safety																
	Housing																
	Health																
	Economic and environmental services																
	Planning and development		-	-	950	950	2 850	950	950	950	2 850	950	950	12 604	24 954	24 170	41 617
	Road transport				950	950	2 850	950	950	950	2 850	950	950	12 605	12 605	600	500
	Environmental protection													12 349	12 349	23 570	41 117
	Trading services																
	Electricity		1 500	1 500	1 500	2 200	1 500	2 200	1 500	1 500	1 500	1 500	1 500	7 500	25 400	24 858	35 500
	Water		1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	1 500	6 000	6 000	3 858	4 000
	Waste water management					700		700						1 500	18 000	20 000	30 000
	Waste management													-	1 400	-	-
	Other													-	-	1 000	1 500
	Total Capital Expenditure - Standard	2	1 500	1 800	2 750	3 150	4 350	3 150	2 450	2 450	4 350	2 450	2 450	20 104	50 954	49 028	77 117

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimate;
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

MONTHLY CASH FLOWS		Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source																
Property rates	16 197	13 498	14 185	14 845	14 845	14 845	14 845	14 845	14 845	14 845	14 845	14 845	14 845	53 990	56 744	59 524
Property rates - penalties & collection charges																
Service charges - electricity revenue	14 845	14 845	14 845	14 845	14 845	14 845	14 845	14 845	14 845	14 845	14 845	14 845	14 845	178 140	187 225	196 399
Service charges - water revenue	3 365	3 365	3 365	3 365	3 365	3 365	3 365	3 800	4 200	4 500	4 800	5 100	5 400	40 384	42 444	44 523
Service charges - sanitation revenue	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	2 178	26 139	27 472	28 818
Service charges - refuse revenue	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	13 804	14 509	15 219
Service charges - other																
Rental of facilities and equipment	209	209	209	209	209	209	209	209	209	209	209	209	209	2 506	2 633	2 763
Interest earned - external investments	204	204	204	204	204	204	204	204	204	204	204	204	204	2 451	2 576	2 702
Interest earned - outstanding debtors														5 020	5 276	5 535
Dividends received																
Fines	208	208	208	208	208	208	208	208	208	208	208	208	208	2 495	2 657	2 788
Licences and permits	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	16 173	16 997	17 830
Agency services																
Transfer receipts - operational	21 485							21 485						85 939	86 393	92 539
Other revenue														7 642	8 010	8 410
Cash Receipts by Source	61 190	37 005	37 694	46 116	24 631	24 631	24 631	46 550	25 466	25 766	46 116	24 631	49 734	434 684	452 936	477 051
Other Cash Flows by Source																
Transfer receipts - capital																
Contributions recognised - capital & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/refinancing																
Increase (decrease) in consumer deposits																
Decrease (increase) in non-current debtors																
Decrease (increase) other non-current receivables																
Decrease (increase) in non-current investments																
Total Cash Receipts by Source	61 190	37 005	37 694	46 116	24 631	24 631	24 631	46 550	25 466	25 766	46 116	24 631	49 734	484 008	498 820	540 422
Cash Payments by Type																
Employee related costs	11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	11 385	136 625	142 435	149 453
Remuneration of councillors	678	678	678	678	678	678	678	678	678	678	678	678	678	8 132	8 547	8 966
Finance charges														9 752	7 432	6 611
Bulk purchases - Electricity	9 180	9 180	9 180	9 180	9 180	9 180	9 180	9 180	9 180	9 180	9 180	9 180	9 180	110 160	115 778	121 451
Bulk purchases - Water & Sewer	173	173	173	173	173	173	173	173	173	173	173	173	173	2 074	2 179	2 286
Other materials																
Contracted services	2 303	2 303	2 303	2 303	2 303	2 303	2 303	2 303	2 303	2 303	2 303	2 303	2 303	27 634	30 246	32 040
Transfers and grants - other municipalities																
Transfers and grants - other	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	2 719	32 628	36 233	38 029
Other expenditure	10 350	10 350	10 350	10 350	10 350	10 350	10 350	10 350	10 350	10 350	10 350	10 350	10 350	124 198	135 098	142 107
Cash Payments by Type	35 788	36 788	36 788	36 788	36 788	36 788	36 788	35 788	36 788	36 788	36 788	36 788	41 663	451 203	477 949	500 944
Other Cash Flows/Payments by Type																
Capital assets	1 500	1 500	2 750	3 150	4 350	4 350	3 150	2 450	2 450	4 350	2 450	2 450	20 104	50 954	49 028	77 117
Repayment of borrowing																
Total Cash Flows/Payments	38 288	38 588	39 538	39 938	41 138	41 138	44 813	39 238	39 238	41 138	39 238	39 238	61 768	502 157	526 977	578 061
NET INCREASE/(DECREASE) IN CASH HELD		22 902	(1 582)	(1 844)	6 178	(16 507)	(18 682)	7 313	(13 772)	(15 372)	6 878	(14 507)	35 790	(18 149)	(28 157)	(37 639)
Cash/cash equivalents at the month/year begin:	42 428	65 330	63 747	61 904	68 082	51 575	51 575	32 893	40 206	26 434	11 062	17 940	3 333	42 428	24 279	(3 878)
Cash/cash equivalents at the month/year end:	65 330	63 747	61 904	68 082	51 575	32 893	32 893	40 206	26 434	11 062	17 940	3 333	39 124	24 279	(3 878)	(41 517)

WC045 Oudtshoorn - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
none					

References

1. Total agreement period from commencement until end
2. Annual value

WC045 Oudtshoorn - Supporting Table SA34a Consolidated capital expenditure on new assets by asset class

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			28 772	4 196	4 311	19 960	20 362	20 362	24 000	23 858	34 000
Infrastructure - Road transport			14 544	2 273	2 416	380	380	380	-	-	-
Roads, Pavements & Bridges			14 544	2 273	2 416	380	380	380			
Storm water											
Infrastructure - Electricity			2 238	1 923	1 895	3 815	5 168	5 168	6 000	3 858	4 000
Generation											
Transmission & Reticulation			2 238	1 923	1 895	3 815	5 168	5 168	6 000	3 858	4 000
Street Lighting											
Infrastructure - Water			3 146	-	-	15 765	14 814	14 814	18 000	20 000	30 000
Dams & Reservoirs									18 000	20 000	30 000
Water purification			3 146								
Reticulation						15 765	14 814	14 814			
Infrastructure - Sanitation			1 308	-	-	-	-	-	-	-	-
Reticulation											
Sewerage purification			1 308								
Infrastructure - Other			7 536	-	-	-	-	-	-	-	-
Waste Management											
Transportation											
Gas											
Other			7 536								
Community			195	-	-	11 325	11 325	11 325	12 605	600	500
Parks & gardens			61								
Sportsfields & stadia											
Swimming pools											
Community halls			136								
Libraries											
Recreational facilities									12 605	600	500
Fire, safety & emergency											
Security and policing											
Buses											
Clinics											
Museums & Art Galleries											
Cemeteries											
Social rental housing											
Other						11 325	11 325	11 325			
Heritage assets			-	-	-	500	500	500	-	-	-
Buildings											
Other						500	500	500			
Investment properties			-	-	-	-	-	-	-	-	-
Housing development											
Other											
Other assets			6 024	-	-	4 563	4 190	4 190	1 050	2 150	1 500
General vehicles			678			250	250	250			
Specialised vehicles			467	-	-	1 950	1 500	1 500	-	-	-
Plant & equipment			765			645	195	195			
Computers - hardware/equipment			461			1 044	1 205	1 205			
Furniture and other office equipment			3 654			674	1 040	1 040	1 050	2 150	1 500
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings											
Other Land											
Surplus Assets - (Investment or Inventory)											
Other											
Agricultural assets			-	-	-	-	-	-	-	-	-
List sub-class											
Biological assets			-	-	-	-	-	-	-	-	-
List sub-class											
Intangibles			149	-	-	-	-	-	-	-	-
Computers - software & programming			149								
Other (list sub-class)			-								
Total Capital Expenditure on new assets		1	35 141	4 196	4 311	36 348	36 377	36 377	37 655	26 608	36 000
Specialised vehicles			467	-	-	1 950	1 500	1 500	-	-	-
Refuse			467			1 950	1 500	1 500			
Fire											
Conservancy											
Ambulances											

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class

WC045 Oudtshoorn - Supporting Table SA34b Consolidated capital expenditure on existing assets by asset class

R thousand	Description	Ref	2010/11					2011/12					Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework				
			2009/10		2010/11		2011/12		2012/13		2013/14		2014/15		2015/16					
			Audited Outcome	Sub-class	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	Budget Year +2							
1	Capital expenditure on renewal of existing assets by Asset Class/Sub-class																			
	Infrastructure		21 198		-				20 028	22 644			22 644	13 299	21 450	41 117				
	Infrastructure - Road transport		14 506		-				9 924	14 805			14 805	11 899	21 450	41 117				
	Roads, Pavements & Bridges		14 506						9 924	14 805			14 805	11 899	21 450	35 917				
	Storm water															5 200				
	Infrastructure - Electricity		2 238		-				800	800			800	-	-	-				
	Generation																			
	Transmission & Reticalation		2 238						800	800			800	-	-	-				
	Street Lighting																			
	Infrastructure - Water		3 146		-				-					-	-	-				
	Dams & Reservoirs		1 987																	
	Water purification																			
	Reficalation		1 159																	
	Infrastructure - Sanitation		1 308		-				8 038	5 773			5 773	1 400	-	-				
	Reficalation																			
	Sewerage purification		1 308						8 038	5 773			5 773	1 400	-	-				
	Infrastructure - Other		-		-				1 266	1 266			1 266	-	-	-				
	Waste Management								1 266	1 266			1 266	-	-	-				
	Transportation																			
2	Gas																			
3	Other																			
	Community		7 536		-				8 493	11 155			11 155	-	970	-				
	Parks & gardens																			
	Sportsfields & stadia								7 993	10 655			10 655		970					
	Swimming pools																			
	Community halls																			
	Libraries																			
	Recreational facilities																			
	Fire, safety & emergency		7 536																	
	Security and policing																			
	Buses																			
7	Clinics																			
	Museums & Art Galleries																			
	Cemeteries																			
	Social rental housing																			
8	Other								500	500			500							

[illegible]

WC045 Oudtshoorn - Supporting Table SA34c Consolidated repairs and maintenance by asset class

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		11 884	7 877	8 276	9 495	9 751	9 751	9 324	9 487	9 959
Infrastructure - Road transport		4 026	2 273	2 416	2 555	2 785	2 785	3 363	3 216	3 374
Roads, Pavements & Bridges		4 026	2 273	2 416	2 555	2 785	2 785	3 363	3 216	3 374
Storm water						-	-			
Infrastructure - Electricity		1 619	1 923	1 895	1 485	1 557	1 557	1 352	1 421	1 490
Generation						-	-			
Transmission & Reticulation		1 619	1 923	1 895	1 485	1 557	1 557	1 352	1 421	1 490
Street Lighting						-	-			
Infrastructure - Water		3 185	2 912	2 818	3 175	3 571	3 571	2 700	2 838	2 977
Dams & Reservoirs						-	-			
Water purification						-	-			
Reticulation		3 185	2 912	2 818	3 175	3 571	3 571	2 700	2 838	2 977
Infrastructure - Sanitation		2 061	769	1 146	1 756	1 254	1 254	1 263	1 327	1 393
Reticulation						-	-			
Sewerage purification		2 061	769	1 146	1 756	1 254	1 254	1 263	1 327	1 393
Infrastructure - Other		993	-	-	524	584	584	646	685	725
Waste Management		993			524	584	584	646	685	725
Transportation	2					-	-			
Gas						-	-			
Other	3					-	-			
Community		3 242	4 645	4 396	2 491	2 491	2 491	2 714	2 881	3 058
Parks & gardens			265	401		-	-	604	643	685
Sportsfields & stadia		1 710	377	296	1 959	1 959	1 959			
Swimming pools			519	473		-	-	634	676	720
Community halls		1 532	52	144	532	532	532	200	210	221
Libraries			146	58		-	-	90	95	99
Recreational facilities						-	-	865	918	975
Fire, safety & emergency						-	-	160	170	181
Security and policing						-	-			
Buses						-	-			
Clinics						-	-			
Museums & Art Galleries						-	-			
Cemeteries						-	-	150	158	165
Social rental housing						-	-	11	11	12
Other			3 286	3 024		-	-			
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		1 543	-	-	2 314	2 105	2 105	3 540	4 155	4 391
General vehicles					674	674	674			
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment						-	-			
Computers - hardware/equipment						-	-			
Furniture and other office equipment						-	-			
Abattoirs						-	-			
Markets						-	-			
Civic Land and Buildings					900	1 069	1 069	1 467	2 007	2 138
Other Buildings						-	-			
Other Land						-	-			
Surplus Assets - (Investment or Inventory)						-	-			
Other		1 543			740	362	362	2 073	2 148	2 253
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	16 669	12 522	12 672	14 299	14 347	14 347	15 578	16 524	17 408
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		3.5%	2.5%	2.4%	4.3%	4.3%	4.3%	4.4%	4.1%	3.6%
R&M as % Operating Expenditure		6.0%	3.8%	3.5%	3.5%	3.4%	3.4%	3.5%	3.4%	3.4%

WC045 Oudtshoorn - Supporting Table SA35 Consolidated future financial implications of the capital budget

Vote Description	Ref	2013/14 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Present value
R thousand								
Capital expenditure	1							
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-				
Vote 2 - FINANCE AND ADMIN		600	-	-				
Vote 3 - PLANNING & DEVELOPMENT		12 605	600	500				
Vote 4 - PUBLIC SAFETY		-	-	-				
Vote 5 - COMMUNITY AND SOCIAL SERVICES		-	-	-				
Vote 6 - SPORT & RECREATION		-	-	-				
Vote 7 - HOUSING		-	-	-				
Vote 8 - WASTE MANAGEMENT		-	1 000	1 500				
Vote 9 - ROAD TRANSPORT		12 349	23 570	41 117				
Vote 10 - WASTE WATER MANAGEMENT		1 400	-	-				
Vote 11 - WATER STORAGE		18 000	20 000	30 000				
Vote 12 - ELECTRICITY		6 000	3 858	4 000				
Vote 13 - OTHER		-	-	-				
Vote 14 - KLEIN KAROO RURAL WATERSCHHEME		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		50 954	49 028	77 117	-	-	-	-
Future operational costs by vote	2							
Vote 1 - EXECUTIVE AND COUNCIL								
Vote 2 - FINANCE AND ADMIN								
Vote 3 - PLANNING & DEVELOPMENT								
Vote 4 - PUBLIC SAFETY								
Vote 5 - COMMUNITY AND SOCIAL SERVICES								
Vote 6 - SPORT & RECREATION								
Vote 7 - HOUSING								
Vote 8 - WASTE MANAGEMENT								
Vote 9 - ROAD TRANSPORT								
Vote 10 - WASTE WATER MANAGEMENT								
Vote 11 - WATER STORAGE								
Vote 12 - ELECTRICITY								
Vote 13 - OTHER								
Vote 14 - KLEIN KAROO RURAL WATERSCHHEME								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		50 954	49 028	77 117	-	-	-	-

ANNEXURE D: DETAILED CAPITAL BUDGET

DRAFT CAPITAL BUDGET 2013-2016

PROJECT	DEPARTMENT	GFS CLASSIFICATION	2013'14 ORIGINAL	2014'15 ORIGINAL	2015'16 ORIGINAL
<u>INFRASTRUCTURE ASSETS</u>					
<u>STORMWATER</u>					
STORMWATER DRAINAGE	ROADS & STORMWATER MAN	ROAD TRANSPORT			5 000 000
DE RUST SUBSURFACE DRAINAGE	ROADS & STORMWATER MAN	ROAD TRANSPORT			200 000
					5 200 000
<u>INFRASTRUCTURE ASSETS</u>					
<u>ROADS & STREETS</u>					
REHAB STREETS(RESEAL)	ROADS & STORMWATER MANAGER	ROAD TRANSPORT			5 000 000
PAVING OF STREETS	ROADS & STORMWATER MANAGER	ROAD TRANSPORT	2 232 500	1 000 000	3 200 000
PAVING OF SIDEWALKS	ROADS & STORMWATER MANAGER	ROAD TRANSPORT	130 000		
ROADS AND STREETS (MIG)	ROADS & STORMWATER MANAGER	ROAD TRANSPORT	9 536 700	20 450 000	27 717 000
			11 899 200	21 450 000	35 917 000
<u>SEWERAGE MAINS & PURIFICATION</u>					
UPGRADING WASTE TREATMENT PLANT-CRR	WASTE WATER MANAGEMENT	WASTE WATER MANAGEMENT	1 400 000		
			1 400 000		
<u>WATER MAINS & PURIFICATION</u>					
BLOSSOM'S PIPELINE PROJECT	WATER STORAGE	WATER	18 000 000	20 000 000	30 000 000
			18 000 000	20 000 000	30 000 000
<u>ELECTRICITY MAINS</u>					
ELECTRIFICATION-NEW HOUSING PROJECTS	ELECTRICITY	ELECTRICITY	6 000 000	3 858 000	4 000 000
			6 000 000	3 858 000	4 000 000
<u>COMMUNITY ASSETS</u>					
<u>RECREATIONAL GROUNDS</u>					
UPGRADING SPORT FACILITIES (BHONGOLETHU SPORT)	SPECIAL PROGRAMMES	Planning & Development	1 550 000		
UPGRADING DE JAGER ATHLETIC TRACK	SPECIAL PROGRAMMES	Planning & Development	1 504 800		
REHABILITATION OF DYSEL'S DORP SPORT GROUNDS	SPECIAL PROGRAMMES	Planning & Development	1 400 000		
REHABILITATION BLOMNEK SPORTSGROUND	SPECIAL PROGRAMMES	Planning & Development	1 400 000		
			5 854 800		

DRAFT CAPITAL BUDGET 2013-2016

PROJECT	DEPARTMENT	GFS CLASSIFICATION	2013'14	2014'15	2015'16
			ORIGINAL	ORIGINAL	ORIGINAL
COMMUNITY PROJECTS					
FARMING INFRASTRUCTURE MUNICIPAL LAND	LED	Planning & Development			
NDPG	STRATEGIC PLANNING	Planning & Development	5 000 000	600 000	
SKILLS & TRAINING CENTRE	LED	Planning & Development	1 200 000		
AIRPORT INFRASTRUCTURE	LED	Planning & Development			500 000
ECONOMIC INFRASTRUCTURE	LED	Planning & Development	550 000		
			6 750 000	600 000	500 000
EQUIPMENT					
HIGH CAPACITY PRINTER	COMPUTER DATA/IT	FINANCE & ADMIN	250 000		
COMPUTERS/LAPTOPS AND PROGRAMMES	COMPUTER DATA/IT	FINANCE & ADMIN	350 000		
EQUIPMENT	ROADS & STORMWATER MAN	ROAD TRANSPORT	300 000		
2 DINA PACK LP60/50 WITH TRAILER	ROADS & STORMWATER MAN	ROAD TRANSPORT	150 000		
BOMAG ROLLERS	STREETS & STORMWATER	ROAD TRANSPORT		550 000	
HYDROBLAST MACHINE	STREETS & STORMWATER	ROAD TRANSPORT		600 000	
WHEELY BINS REFUSE REMOVAL	WASTE MANAGEMENT	WASTE MANAGEMENT		1 000 000	1 500 000
			1 050 000	2 150 000	1 500 000
VEHICLES					
4 TON TRUCK (REPLACE CG 34174)	STREETS & STORMWATER	ROAD TRANSPORT		320 000	
5 TON TRUCK (REPLACE CG 5617)	STREETS & STORMWATER	ROAD TRANSPORT		650 000	
				970 000	
TOTAL CAPITAL			50 954 000	49 028 000	77 117 000

DRAFT CAPITAL BUDGET FUNDING SOURCES			
FUNDING SOURCE	BUDGET YEAR		
	2013 /14	2014 /15	2015 /16
EXTERNAL LOANS	2 530 000	-	13 200 000
OWN FUNDING	1 050 000	4 720 000	2 200 000
GRANTS- NATIONAL	47 374 000	44 308 000	61 717 000
GRANTS- PROVINCIAL	-	-	-
GRANTS- DISTRICT MUN	-	-	-
KKRWS	-	-	-
OTHER		-	-
TOTAL	50 954 000	49 028 000	77 117 000

DRAFT CAPITAL BUDGET FUNDING SOURCES			
FUNDING SOURCE	BUDGET YEAR		
	2013/14 R	2014/15 R	2015/16 R
EXTERNAL LOANS	2 530 000	-	13 200 000
OWN FUNDING	1 050 000	4 720 000	2 200 000
GRANTS- NATIONAL	47 374 000	44 308 000	61 717 000
GRANTS- PROVINCIAL	-	-	-
GRANTS- DISTRICT MUN	-	-	-
KKRWS	-	-	-
OTHER	-	-	-
TOTAL	50 954 000	49 028 000	77 117 000